



INDIANA NONPROFITS

Scope and Community Dimensions

Nonprofit Employment Series
Report #9

Recessions and Indiana's Nonprofit Employment

February 2014

A Joint Project of
The Indiana University Lilly Family School of Philanthropy
The School of Public and Environmental Affairs at Indiana University
The Indiana Business Research Center at Indiana University
The Johns Hopkins Center for Civil Society Studies

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Acknowledgments

This report was prepared as part of an ongoing project on the **Indiana Nonprofits: Scope and Community Dimensions**, which is made possible by the support for the Efroymson Chair in Philanthropy by the Efroymson Fund at the Central Indiana Community Foundation, and the Indiana University Lilly Family School of Philanthropy's Indiana Research Fund, supported in part by Lilly Endowment Inc. We are grateful to Carol O. Rogers, Victoria Nelson, and Jerry Conover at the Indiana Business Research Center for making the data on which this report is based available to us. We thank Lauren Dula, Kellie L. McGiverin-Bohan, Rachel L. Miller, and Angela Gallagher for their assistance in arranging the original data and providing comments and suggestions on the draft. Finally, we thank members of the Advisory Board for the Indiana Nonprofit Sector: Scope and Community Dimensions project for helpful comments and suggestions.

Copies of this report are available on the Indiana Nonprofits project web site (www.indiana.edu/~nonprof) and the Johns Hopkins Center for Civil Society Studies website (ccss.jhu.edu).

Suggested Citation

Recessions and Indiana's Nonprofit Employment, by Kirsten A. Grønbjerg and Alexandra Toledo with Deb Seltzer (Bloomington, IN: Indiana University School of Public and Environmental Affairs, February 2014).

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Recessions and Indiana's Nonprofit Employment

FEBRUARY 2014

**INDIANA
NONPROFITS:
SCOPE & COMMUNITY
DIMENSIONS**

**NONPROFIT EMPLOYMENT
SERIES: REPORT #9**

A joint product of
The Indiana University
Lilly Family School
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The School of Public &
Environmental Affairs
at Indiana University

The Indiana Business
Research Center
at Indiana University's
Kelley School of Business

The Johns Hopkins
Nonprofit Economic
Data Project

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KEY FINDINGS

The overall nonprofit sector in Indiana continued to grow throughout the Great Recession and recovery of the past five years, outperforming other sectors. However, the growth trends were not uniform across nor within nonprofit industries, indicating perhaps worrisome trends for the future of Indiana nonprofits. This report from the *Indiana Nonprofits: Scope and Community Dimensions* project presents new data on the size, composition, and distribution of Indiana's private nonprofit sector from 1995 to 2011 with a particular focus on the two economic recessions during that period. All dollars are adjusted for inflation and are reported in constant 2009 dollars.

- **Total nonprofit employment and payroll outperformed the for-profit and government sectors in the Indiana economy.** Nonprofit employment grew 34 percent, nonprofit payroll grew 61 percent, and nonprofit average wages grew 20 percent over the 1995-2011 period, significantly narrowing the gap with wages in the other sectors by 2011. See page 2 for more information.
- **Only the nonprofit sector grew in employment and payroll each year.** In the height of the Great Recession, from 2008 to 2009, nonprofit employment grew 2 percent and payroll grew 5 percent, while for-profit employment and payroll each decreased 8 percent. Government decreased in both employment and payroll from 2009 to 2011. See page 4 for more information.
- **Nonprofit employment and payroll growth outpaced key Indiana industries during both recession periods (2001 and 2008-09).** While the nonprofit sector grew, manufacturing, construction, and other major industries lost employees and payroll during the recessions. See page 4 for more information.
- **Health and education drove nonprofit sector growth.** Education increased the most of all nonprofit industries in employment (56 percent) and payroll (77 percent). Health was not far behind, with employment growing 36 percent and payroll 65 percent. In both industries, nonprofits increased their shares of total employees and payroll, led by two dominant sub-industries: colleges and universities and hospitals, respectively. See page 8 for more information.
- **Three smaller nonprofit industries faltered in employment and payroll during the second half of the time period.** Arts, entertainment, and recreation peaked in 2001, social assistance in 2004, and membership in 2006. All lost employment and payroll during the Great Recession and subsequent recovery. See page 15 for more information.

INTRODUCTION

The United States and Indiana are now emerging from the most severe recession since the 1930s. The early 2000s recession, which officially lasted from March to November of 2001, and the “Great Recession,” which officially lasted from December 2007 through June 2009,¹ had an impact on the economic health of all sectors: nonprofit, for-profit, and government. The three sectors, however, followed very different paths.

Since the mid-1990s, when we began to obtain systematic data on U.S. nonprofits, the sector has grown significantly and outperformed the overall economy. Moreover, during times of recession the nonprofit sector continued to grow. This report, spanning from 1995 to 2011, documents the resilience of the overall nonprofit sector through two recession cycles – in sharp contrast to downturns in the for-profit sector and to some extent in the government sector.

The overall growth in the nonprofit sector, however, masks notably divergent patterns for major nonprofit industries – the primary focus of this report. We show how the economic growth engines of health and education reveal very different trajectories from the faltering industries of membership, social assistance, and arts, entertainment, and recreation. We also discuss the complex patterns within these industries.

For more detailed reports on several of these major nonprofit industries – health care; education; social assistance; arts, entertainment, and recreation; and membership and related organizations (coming soon) – see the series of reports available here: www.indiana.edu/~nonprof/results/innonprofitemploy.php (note: only the health care and membership reports extend past 2009).

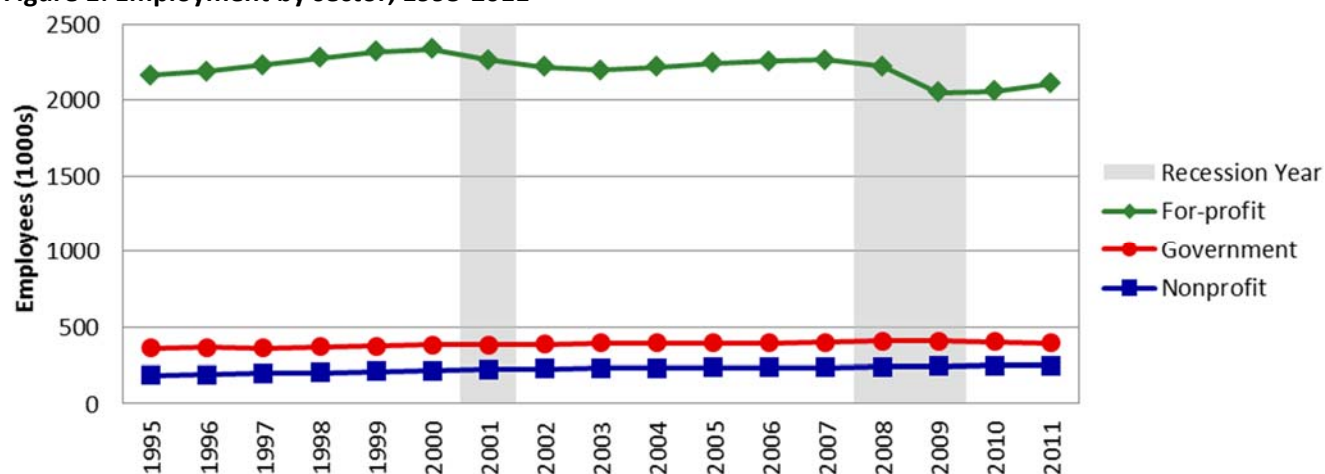
THE NONPROFIT SECTOR IN THE INDIANA ECONOMY

This report focuses on the Indiana nonprofit sector and its economic health during the turbulent economic climate of the last 17 years. We compare the nonprofit sector with the for-profit and government sectors, providing insight into the relationships among these economic actors and their roles in statewide employment, payroll, and wages. Our analysis reveals key trends that differ notably among the three sectors during recession years, highlighting the importance of the nonprofit sector in the economic health of Indiana.

Nonprofit employment in Indiana grew 34 percent from 1995 to 2011 to reach a total of almost 250,000 employees (Figure 1). By comparison, government employment grew by only 9 percent – less than one-third the rate of growth in nonprofit employment – and the for-profit sector sustained an overall *net loss* of 3 percent over the period. While employment dropped in the for-profit sector during all recession years and recovered only slowly following the end of the two recession periods, nonprofit employment grew each year over the entire 1995-2011 period, despite the economic downturns.

Comparing the nonprofit, for-profit, and government sectors in employment, it is clear that while nonprofit employment accounted for less than 10 percent of total employment on average in the state, the persistent growth of this sector made it an important factor in sustaining the state’s recovery from the economic downturns.

¹ The National Bureau of Economic Research, “US Business Cycle Expansions and Contractions,” www.nber.org/cycles.html.

Figure 1: Employment by sector, 1995-2011

Nonprofits added employees every year – even during the recessions – growing an average 2 percent each year (Figure 2). Government grew less than 1 percent on average each year and the average change in for-profit employment was negative. For-profit employment dropped during both recessions, with the most dramatic decrease of nearly 8 percent from 2008 to 2009. Nonprofit employment continued to grow after the Great Recession in 2010 and 2011 when for-profit employment began to recover and government employment decreased. Indiana’s nonprofit sector thus helped temper the shock of the Great Recession. With around 350,000 Indiana residents out of work,² the nonprofit sector softened the recession by adding over 3,700 jobs from 2008 to 2009. While important, this growth was of course not nearly enough to compensate for the more than 170,000 jobs lost in just the for-profit sector that same year.

Indiana’s annual percent change in employment in the nonprofit and for-profit sectors mirror national trends.³ The nonprofit sector in Indiana came through the recessions nearly as strongly as at the national level. For example, from 2002 to 2007, Indiana nonprofit employment grew by an annual average of 1.4 percent, while the growth was 2 percent at the national level. Then, during the Great Recession, nonprofits in Indiana continued to expand at nearly the same level as the national average (1.7 versus 1.9 percent respectively). Just like in Indiana, national nonprofit employment grew every year from 2000 through 2010,⁴ while for-profit employment dropped in both recession periods (2001 and 2007-2009).

The for-profit sector in Indiana took a bigger hit from the recession than at the national level, indicated by Indiana’s higher unemployment rate, peaking at 10.8 percent in May and June of 2009, while the national rate peaked at 10 percent in October 2009.⁵ Notably, the Indiana for-profit sector also grew more slowly

² Indiana Department of Workforce Development Seasonally Adjusted Employment Data. Last accessed October 8, 2013 at <http://www.hoosierdata.in.gov/index.asp>

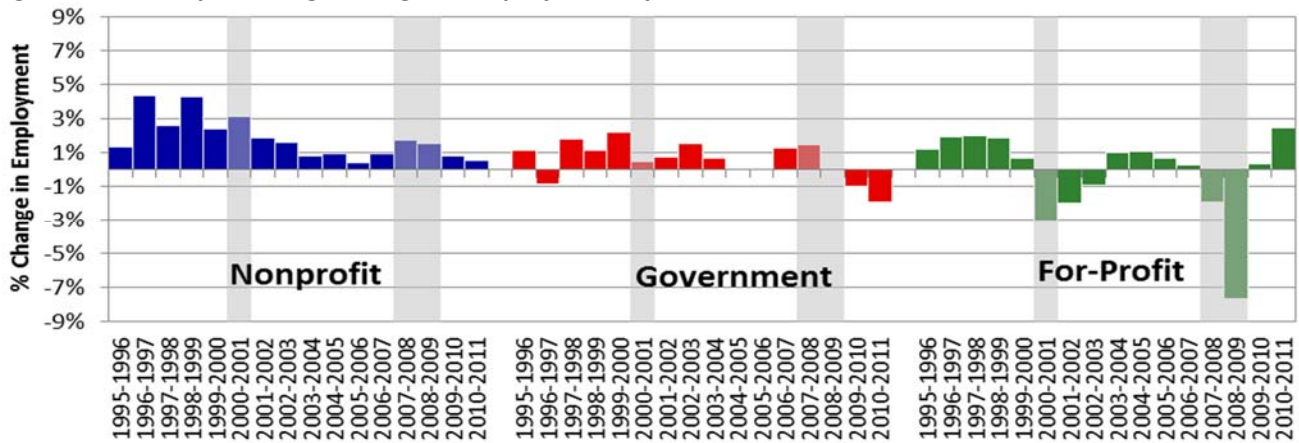
³ As reported in: Salamon, L., Sokolowski, S.W., and S. Geller, S. (2012). *Holding the Fort: Nonprofit Employment During a Decade of Turmoil*. Nonprofit Employment Bulletin No. 39. Baltimore: Johns Hopkins University. Available as of October 2013 at: <http://ccss.jhu.edu/publications-findings?did=369>

⁴ The data for Salamon et al. (2012)’s report only goes through the first two quarters of 2010. Our data uses all four quarters of 2010. However, since these quantities are averaged and usually relatively stable from quarter to quarter, we believe the two quarters of data used nationally is sufficiently accurate to compare with the four quarters in Indiana.

⁵ Data from U.S. Bureau of Labor Statistics, Local Area Unemployment Statistics Database, <http://data.bls.gov/cgi-bin/survey/most>, Last updated: Jun 22, 2013 and U.S. Bureau of Labor Statistics. BLS Spotlight on Statistics: The Recession of 2007-2009. P. 2. http://www.bls.gov/spotlight/2012/recession/pdf/recession_bls_spotlight.pdf

during the five years prior to the Great Recession (by an average annual rate of 0.4 percent), while for-profit employment nationally grew by more than 1 percent on average during the same period. For more detailed analysis of Indiana and national trends, see Appendix C.

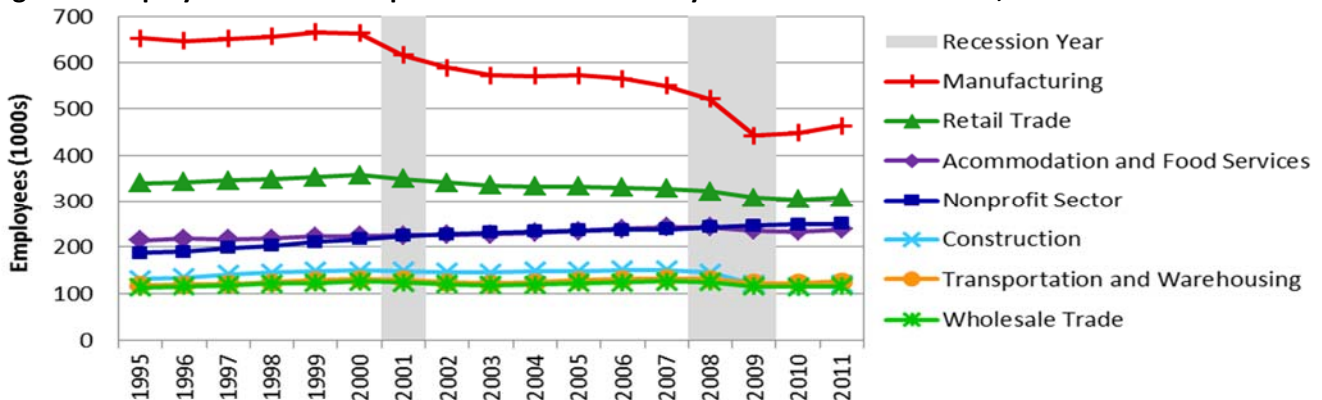
Figure 2: Annual percentage change in employment by sector, 1995-2011



The persistent, robust growth of Indiana's nonprofit employment stands in contrast to major industries with minimal (less than one half of one percent) nonprofit employees (Figure 3). Accommodation and food services, most similar to the nonprofit sector in number of employees, grew 11 percent over the entire time period, but lost employees every year from 2008 to 2010. Retail trade and construction experienced an overall decrease in employment and, along with wholesale trade and transportation and warehousing, dipped noticeably in both recession periods. Focusing in on the Great Recession and recovery, during the four year span of 2008 to 2011 the nonprofit sector grew by over 7,000 employees, while none of these comparison industries experienced positive growth. Manufacturing, the top Indiana employer, lost nearly 80,000 employees, or 15 percent of its average workforce, from 2008 to 2009.

Employment in the nonprofit and comparison industries is similar for Indiana and the U.S. as a whole. National data shows that the nonprofit sector was the third largest "industry," behind only retail trade and manufacturing as of 2010.⁶ The same is true for Indiana, although manufacturing was by far the biggest industry in this state. At both the national and state level, the nonprofit sector emerged from the Great Recession as a more prominent player in the economy than before.

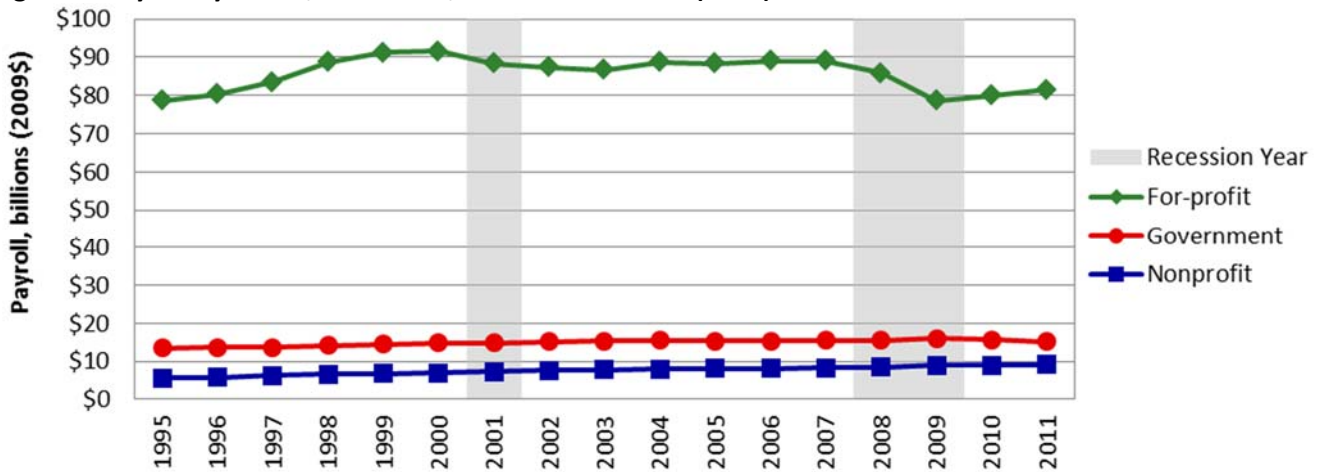
Figure 3: Employment in the nonprofit sector and similarly-sized Indiana industries, 1995-2011



⁶ Salamon et al. (2012).

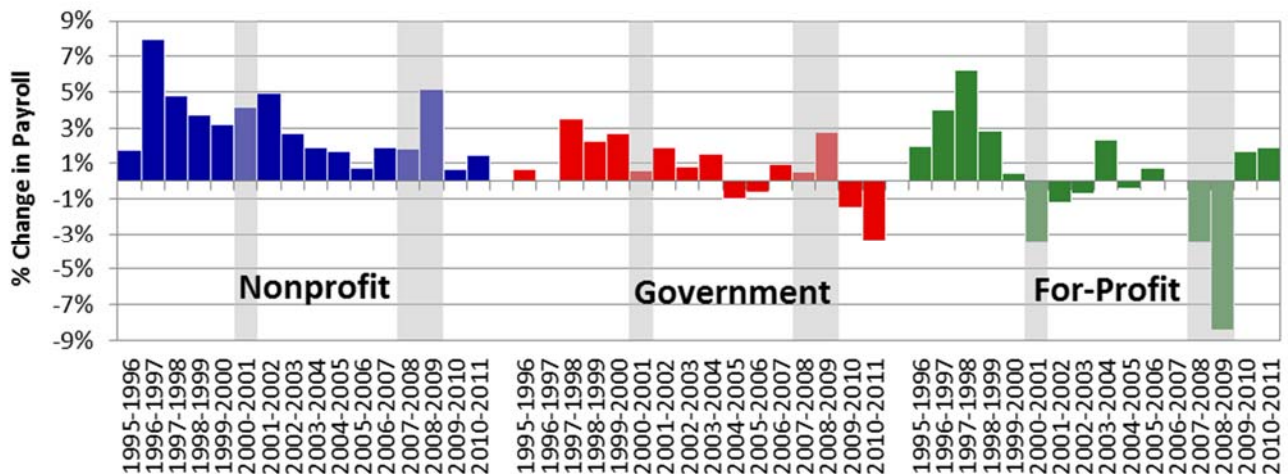
Nonprofit payroll increased at nearly double the rate of its employment, growing from \$5.7 billion in 1995 to \$9.1 billion in 2011, adjusted for inflation, an impressive 61 percent growth (Figure 4). For-profits, which dominated at an average 80 percent of all payroll in the state, only increased 4 percent over the time period and lost 8 percent, or \$7.3 billion, in payroll from 2008 to 2009. Government payroll, meanwhile, increased 12 percent overall and grew slightly even in the recession, then decreasing 5 percent from 2009 to 2011. Though the nonprofit sector makes up the smallest proportion of Indiana's payroll, strong payroll growth demonstrates its mounting importance in the lives of the growing number of Indiana employees who depend on nonprofits for their earnings.

Figure 4: Payroll by sector, 1995-2011, in constant dollars (2009)



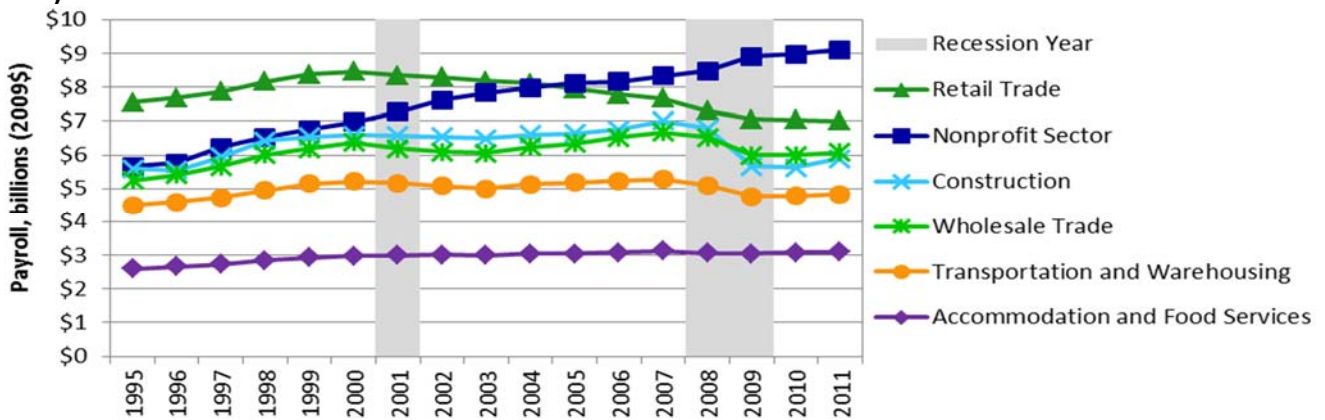
Only the nonprofit sector demonstrated positive annual growth of payroll in all years (Figure 5). The strength of nonprofit payroll contrasts with the significant losses in the for-profit sector during the 2001 recession and especially during the Great Recession. For example, from 2008 to 2009 nonprofits increased payroll by 5 percent while for-profits cut payroll by 8 percent. In subsequent years, government lost payroll while for-profits recovered modestly and nonprofits continued to grow. This volatility, especially in the for-profit sector, illustrates that although for-profits dominate Indiana payroll, nonprofits contribute to economic stability by consistently increasing payroll for Indiana workers each year.

Figure 5: Annual percentage change in payroll by sector, 1995-2011, in constant dollars (2009)



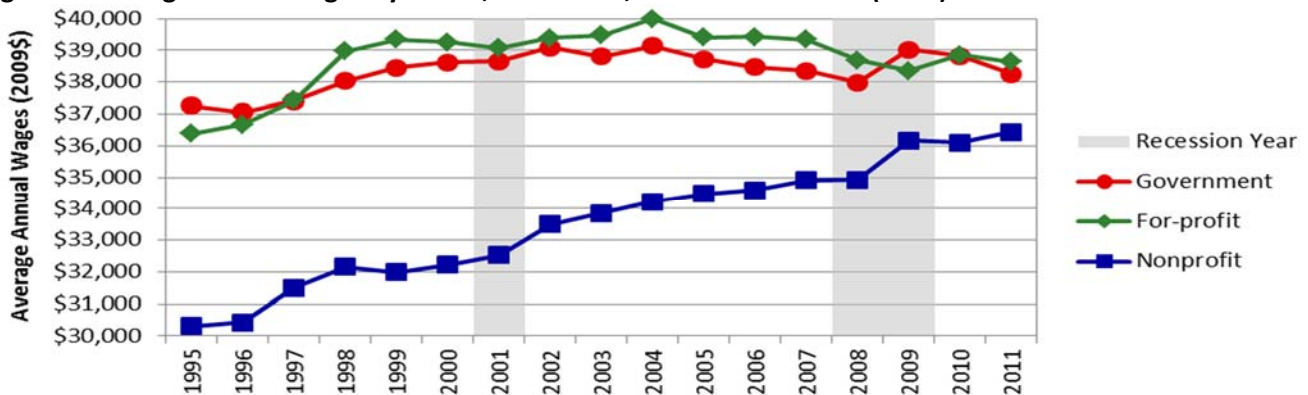
Nonprofit payroll increased \$3.4 billion throughout the time period with consistent annual growth even through both recession periods (Figure 6). Nonprofit payroll grew to levels exceeding payrolls in all comparison industries except manufacturing (excluded from figure because of its disproportionate size; average manufacturing payroll was \$30 billion). Retail trade began the time period with about \$2 billion more payroll than the nonprofit sector, but ended the period with about \$2 billion less, experiencing an overall loss in payroll and showing significant sensitivity to recession periods. Construction exhibited the greatest loss in the Great Recession, decreasing payroll by more than \$1.1 billion from 2008 to 2009. Wholesale trade and transportation and warehousing also visibly decreased payroll in the recession periods. Accommodation and food services, while on par with the nonprofit sector for employment, had a much smaller payroll to begin with and smaller growth overall, at 19 percent. The nonprofit sector increased payroll every year, providing stable income to Indiana workers in all economic climates.

Figure 6: Payroll in the nonprofit sector and similarly-sized Indiana industries, 1995-2011, in constant dollars (2009)



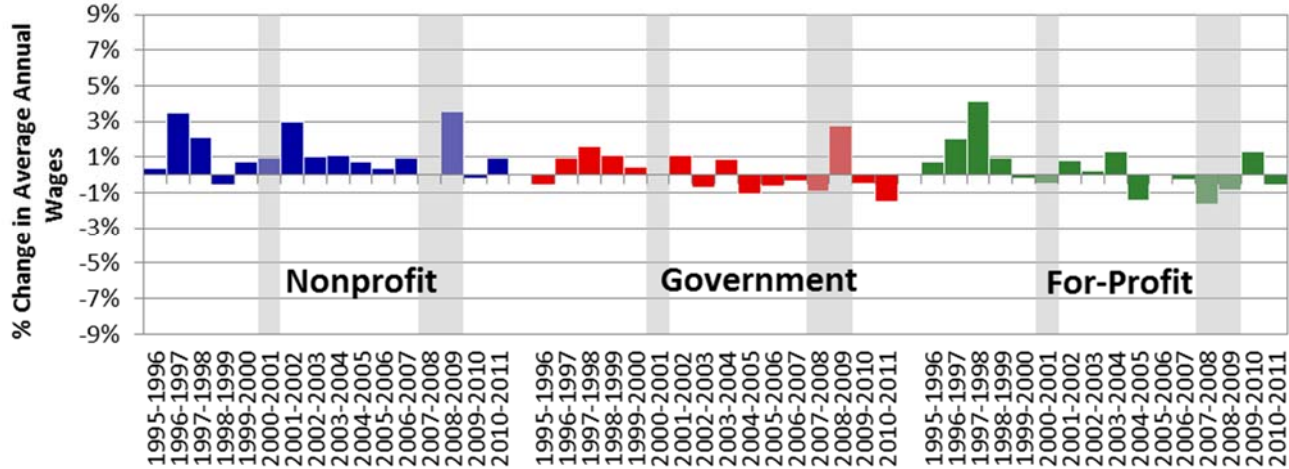
Nonprofit average wages also grew by 20 percent, or more than \$6,000, from 1995 to 2011 (Figure 7). Government and for-profit wages fluctuated throughout the time period, with a net increase of only 3 percent (less than \$1,000) for government and 6 percent (just over \$2,000) for for-profits. The remarkable increase in nonprofit wages resulted in much narrower gaps of average wages among the three sectors. In 1995, the difference in earnings between a for-profit and nonprofit employee was over \$6,000 a year, but that difference was reduced to just over \$2,000 in 2011. The same trend was true for the gap between nonprofit and government wages, which was reduced by over \$5,000. These trends suggest that nonprofit employers increasingly have had to – and have been able to – compete for high quality workers by offering wages similar to those offered in business and government jobs.

Figure 7: Average annual wages by sector, 1995-2011, in constant dollars (2009)



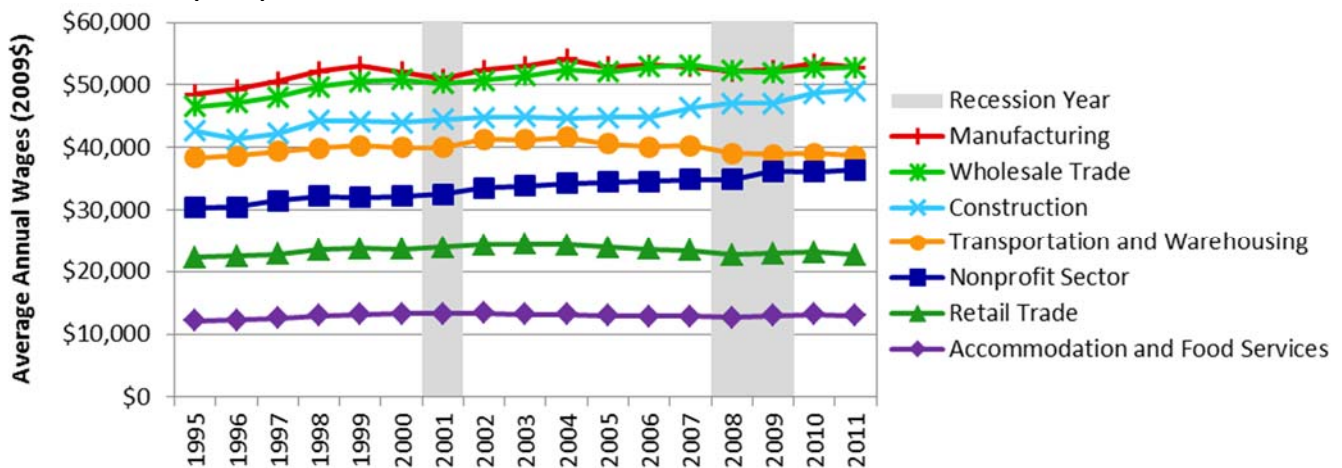
Nonprofit wages grew in all but two years over the time period, contributing to their overall growth (Figure 8). Both government and for-profit wages decreased in most of the years during the second half of the time period. Nonprofit wages grew slightly in the first recession, then stayed steady the first year of the Great Recession and grew nearly 4 percent from 2008 to 2009; in contrast, for-profit wages decreased in all three years.

Figure 8: Annual percentage change in average annual wages by sector, 1995-2011, in constant dollars (2009)



Nonprofit wages were positioned nearly in the middle of the range for major industry wages (Figure 9). While other comparison industries like manufacturing and retail trade experienced notable volatility in wages, especially in recession years, the nonprofit sector had its largest wage increase at the height of the Great Recession, raising average wages by more than \$1,200 from 2008 to 2009. The nonprofit sector also increased wages more than any comparison industry, with a 20 percent raise over the time period, compared to a 15 percent increase in construction and a 13 percent increase in wholesale trade.

Figure 9: Average annual wages in the nonprofit sector and similarly-sized Indiana industries, 1995-2011, in constant dollars (2009)



In conclusion, the overall nonprofit sector emerged resilient from the recession years of the past two decades. With more growth than for-profit and government employment and payroll and stronger trends compared to major Indiana industries with minimal nonprofit employment, the nonprofit sector in Indiana is a growing force in the state's economy. A closer look at the industry composition of the nonprofit sector, however, reveals a more complex situation.

NONPROFIT SECTOR INDUSTRY COMPARISONS

As noted above, the nonprofit sector has been an important and resilient element of the Indiana economy through periods of economic recession. The industries that make up the nonprofit sector, however, have responded to the recession in diverse ways. Health care and education have been the major engines of nonprofit growth, especially through recession periods. Membership and arts, entertainment, and recreation were notably more sensitive to recessionary cycles, and social assistance experienced considerable volatility in the second half of the time period.⁷

In this section, we first highlight the biggest and strongest nonprofit industries, health care and education. Then we take a look at the struggling industries of membership, social assistance, and arts, entertainment, and recreation. In both groupings, we analyze the sub-industry trends that impact each industry's overall pattern.

The divergent growth patterns that emerge, especially in the second half of the time period, between these two groupings of nonprofit industries and within each industry are of particular interest since they suggest that the three smaller nonprofit industries may face significant challenges over the next several years, unless their downward trends abate or reverse.

The Drivers: Health Care and Education

Together, health care and education – the two largest nonprofit industries – bolstered the sector's employment growth. Both grew steadily, even during the two recession periods, highlighting their importance in supporting the state economy during economic downturns (Figure 10). In the case of health care, the industry brought significant levels of federal tax dollars back to Indiana in the form of Medicare payments (\$9.7 billion) and the federal share of Medicaid and related reimbursements (\$5.4 billion).⁸ Over half of all nonprofit employees worked in the health care industry and these jobs grew 36 percent from 1995-2011, leading the overall growth in the nonprofit sector. For more details, see the Trends in Health Care industry report.⁹

Education, the second largest nonprofit employer as of 2001, experienced the highest growth in jobs of any nonprofit industry: 56 percent from 1995 to 2011. Much of this growth was concentrated in the colleges and universities sub-industry, which accounted for over 70 percent of nonprofit education employment. Federal tax dollars coming back to Indiana are also significant, especially for higher education in the form of Pell grants, tuition loans, and research grants. For more details, see the Trends in Education industry report.¹⁰

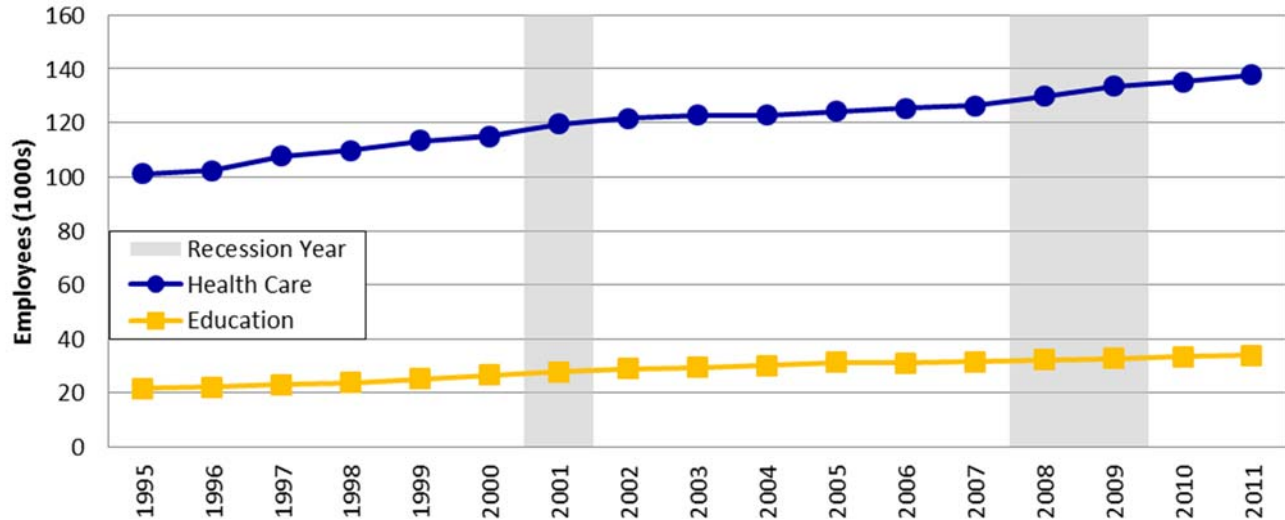
⁷ This section will compare the industries with the highest percentage of nonprofit employment, using industries as defined by the North American Industry Classification System (NAICS). We include social assistance, a sub-industry of health care, and membership and related organizations, a sub-industry of the "other" industries, as separate industries because of their high nonprofit employment (average 68 percent for social assistance and nearly 100 percent for membership and related organizations). We exclude a few industries because of their small size. For example, we excluded the utilities industry although it has a similar proportion of nonprofit workers as education because it is significantly smaller than any other nonprofit industry in the study.

⁸ Indiana received \$9.7 billion in federal Medicare payments in 2009. Total spending for Medicaid and CHIP (Children's Health Insurance Program) was \$7.5 billion in 2012, of which 71.8 percent (or \$5.4 billion) were federal dollars. For more information, see <http://kff.org/medicare/state-indicator/medicare-spending-by-residence/>

⁹ *Indiana Nonprofit Employment: Trends in Health Care, 1995-2011*. www.indiana.edu/~nonprof/results/inemploy

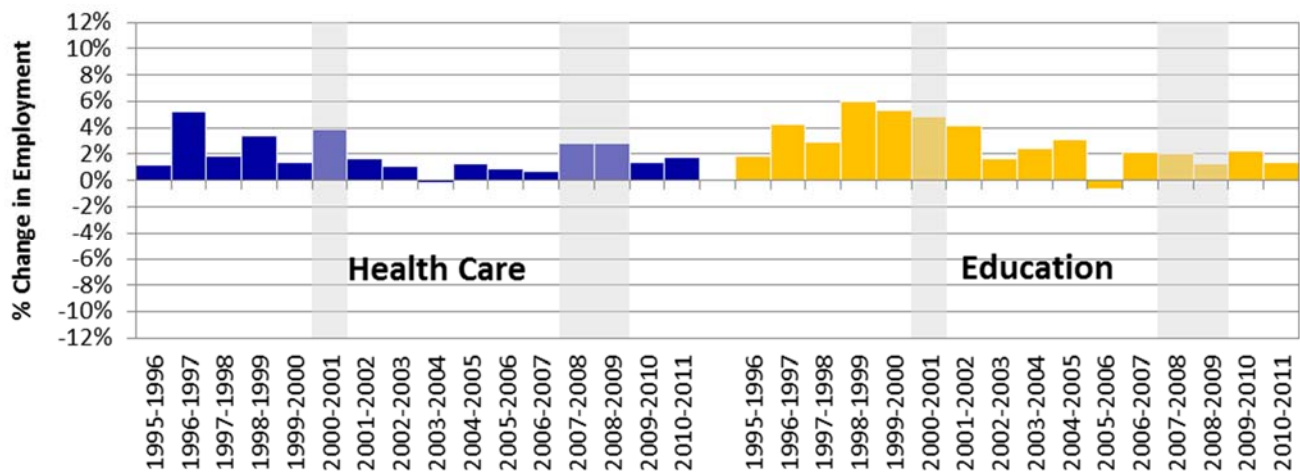
¹⁰ *Indiana Nonprofit Employment: Trends in Education, 1995-2009*. www.indiana.edu/~nonprof/results/inemploy

Figure 10: Nonprofit employment in health care and education industries, 1995-2011



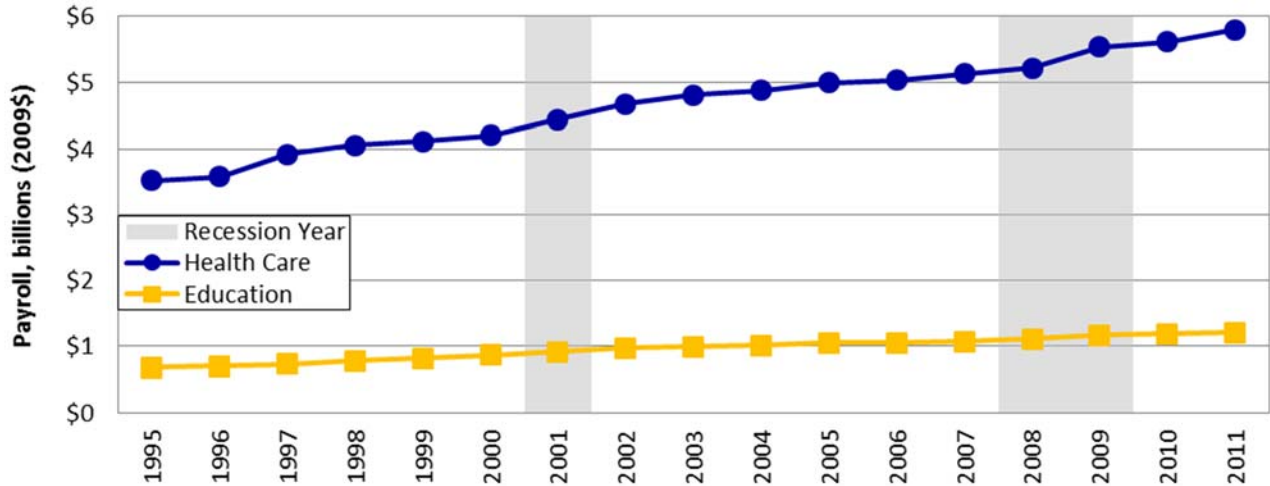
Health care and education had consistent, positive annual growth in employment for nearly all years, even during periods of recession (Figure 11). Health care experienced its second highest year of growth in the first recession and grew 3 percent each year from 2007 to 2009. Education grew 5 percent from 2000 to 2001 and averaged 2 percent growth from 2007 to 2010. The consistent, positive growth in employment was not simply from increases in the size of existing establishments, but also reflected an increase in number of establishments for both industries. The number of health care establishments grew 27 percent to just under 1,000 establishments by 2011, averaging 133 employees over the period. While education saw positive growth in employment, it did not keep up with the rate of establishment growth (increasing almost 100 percent over the time period), causing a reduction in the average size of establishments.

Figure 11: Annual percentage change in nonprofit employment in health care and education industries, 1995-2011



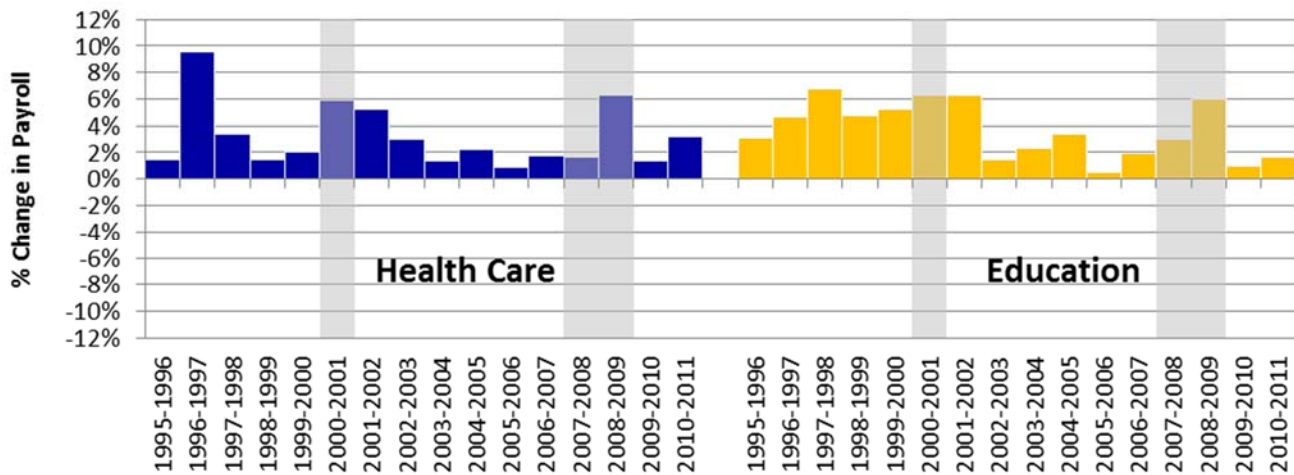
Health care and education payroll grew the most among nonprofit industries (Figure 12). Nonprofit health care dominated the sector in terms of payroll, accounting for 62 percent of total nonprofit payroll on average. Growing 65 percent over the time period, nonprofit health care payroll grew faster than total nonprofit payroll and increased by more than \$580 million during the Great Recession and recovery from 2008 to 2011. Education had the greatest overall rate of growth in payroll with a 77 percent increase from 1995 to 2011 and grew nearly 9 percent from 2008 to 2011.

Figure 12: Nonprofit payroll in health care and education industries, 1995-2011, in constant dollars (2009)



Health care and education grew in payroll every year, even during recessions (Figure 13). Health care payroll grew nearly 10 percent from 1996 to 1997, the year with the highest rate of growth. In the first recession of 2001, both health care and education increased 6 percent in payroll. Health care and education payroll also both grew 6 percent at the height of the Great Recession, from 2008 to 2009. The strong annual growth of these two industries bolstered the increase in payroll for the nonprofit sector as a whole.

Figure 13: Annual percentage change in nonprofit payroll in health care and education industries, 1995-2011, in constant dollars (2009)



As a result of these impressive levels of growth, the nonprofit shares of total health care and education industry employment and payroll increased over the time period (Figure 14 and 15). Nonprofit employment in health care increased its share during the early part of this period, reaching a peak of 42 percent of the industry during the 2001 recession. Despite falling off slightly after that, since 2006 nonprofit health care has maintained a steady 40 percent hold on the industry. Education's proportion of nonprofit employment increased by two percentage points throughout the time period, ending with a 13.5 percent share in 2011. While payroll shares started at a lower proportion for both health care and education, each grew 4 percentage points to match their employment share in the final years.

Figure 14: Percentage of total industry workers in health care and education employed by nonprofits, 1995-2011

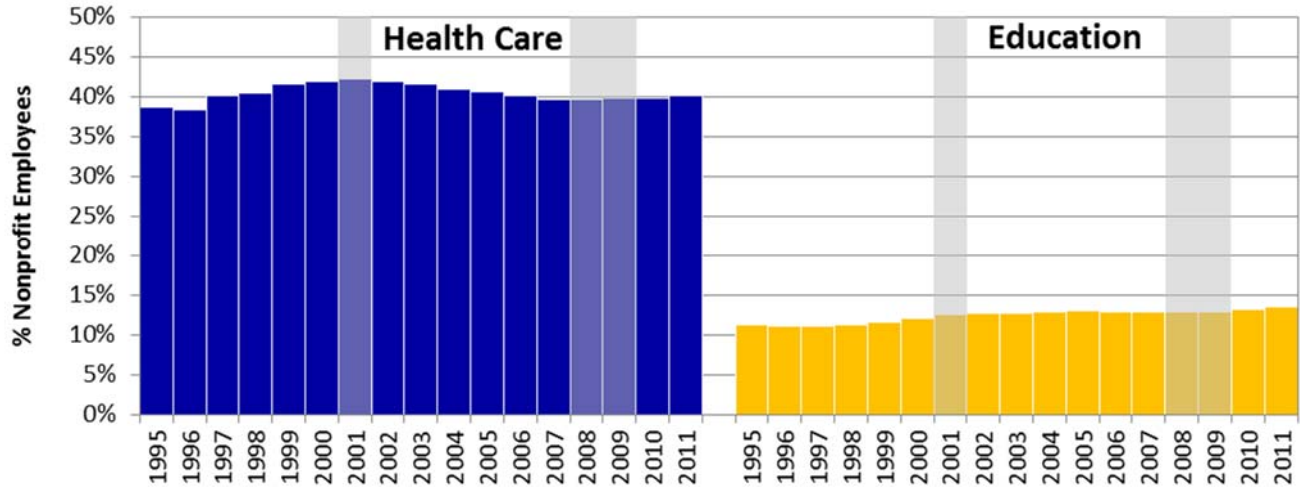
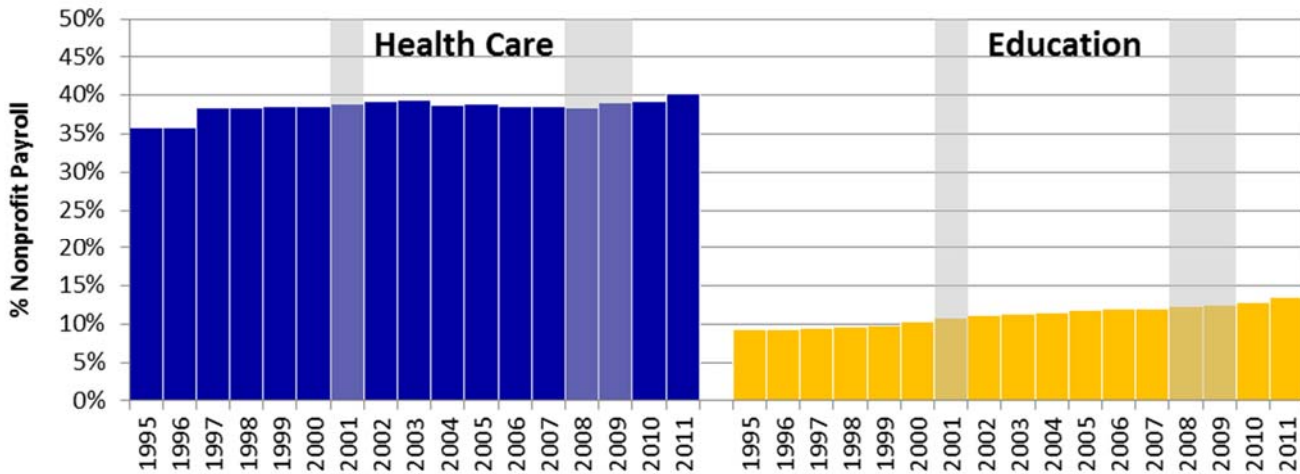
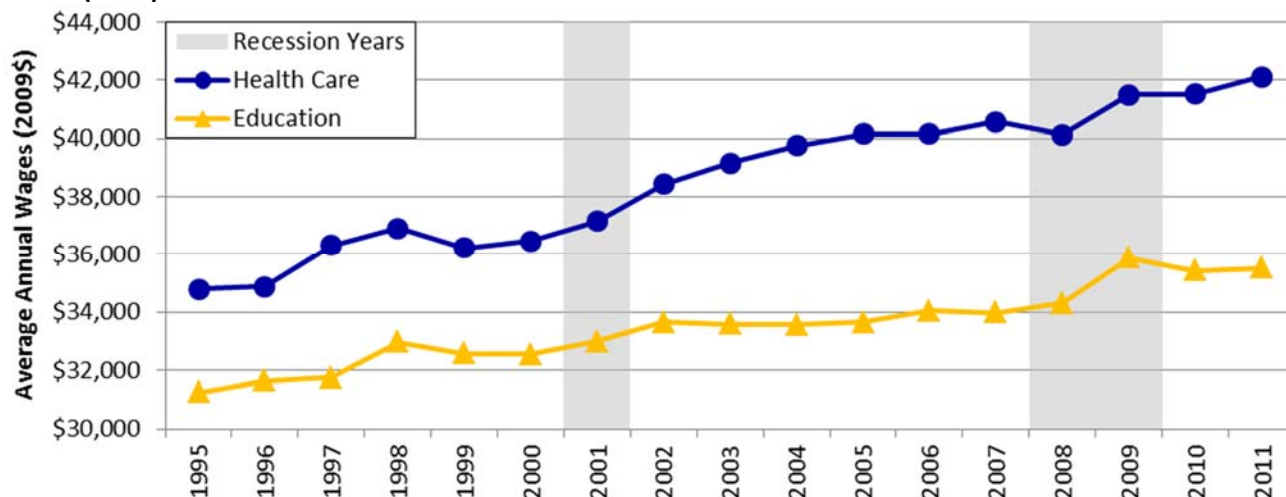


Figure 15: Percentage of total industry payroll in health care and education that is nonprofit, 1995-2011, in constant dollars (2009)



Wages for the health care and education industries were some of the highest and fastest growing among nonprofits and tended to mirror each other in growth trends throughout the years (Figure 16). Health care was the highest paying nonprofit industry, growing 21 percent over the time period to just over \$42,000 in 2011, adjusted for inflation. Education wages grew 14 percent and did not experience any decreases during the recession periods. Health care wages dropped slightly from 2007 to 2008 but made up for it with an increase of more than \$1,000 from 2008 to 2009. Education wages also jumped \$1,500 in the 2008 to 2009 recession and then evened out slightly over the final two years, to end the period with \$35,500 in average annual wages for 2011.

Figure 16: Nonprofit average annual wages in health care and education industries, 1995-2011, in constant dollars (2009)

Health Care and Education Sub-Industries

A closer look within these two major nonprofit industries, however, show that their sub-industries followed more diverse patterns. Within health care, hospitals – the largest sub-industry – accounted for around 70 percent of nonprofit employment and payroll and led the growth of the overall industry (Figures 17 and 18). Hospitals had two years of minor declines in employment and only one year of negative change in payroll, but drove the overall growth in the nonprofit health care industry for the remaining years. As a result of this rapid growth, nonprofits expanded their dominance of the hospital sub-industry and accounted for 66 percent of all jobs by 2011, up from around 60 percent in 1995 (Figure 19).

The ambulatory care sub-industry, though not even a fifth the size of hospital employment or payroll, grew the most of all nonprofit health sub-industries: up 63 percent in employment and an enormous 130 percent in payroll, accounting for a share of overall growth in the nonprofit health industry. The growth in nonprofit ambulatory employment and payroll was particularly rapid between 2000 and 2003 and in the last three years of the time period, contributing to the overall resilience of health care in recovering from recession years. However, the much larger for-profit sector grew almost as fast and the nonprofit share of ambulatory health care services increased only slightly over the period, averaging 15 percent.

In contrast, nonprofit nursing and residential care, only slightly larger than ambulatory care, grew rapidly in the early part of the period (except for 1997 to 1998), but then experienced much slower growth and even losses. As a result, the nonprofit share of nursing and residential care increased notably from 28 to 34 percent between 1995 and 2000. By 2011, however, nonprofit employment had decreased to 30 percent of all employment in this sub-industry.

The Affordable Health Care Act, now entering a major new phase of implementation, is likely to significantly alter the health care landscape in Indiana and elsewhere. It is too early to tell what changes the act will bring to the otherwise robust Indiana nonprofit health care industry, but chances are there will be some significant shifts as the nonprofit and for-profit sectors both seek to weather this major environmental jolt.

Figure 17: Sub-industry share of total health care annual percentage change in employment, 1995-2011

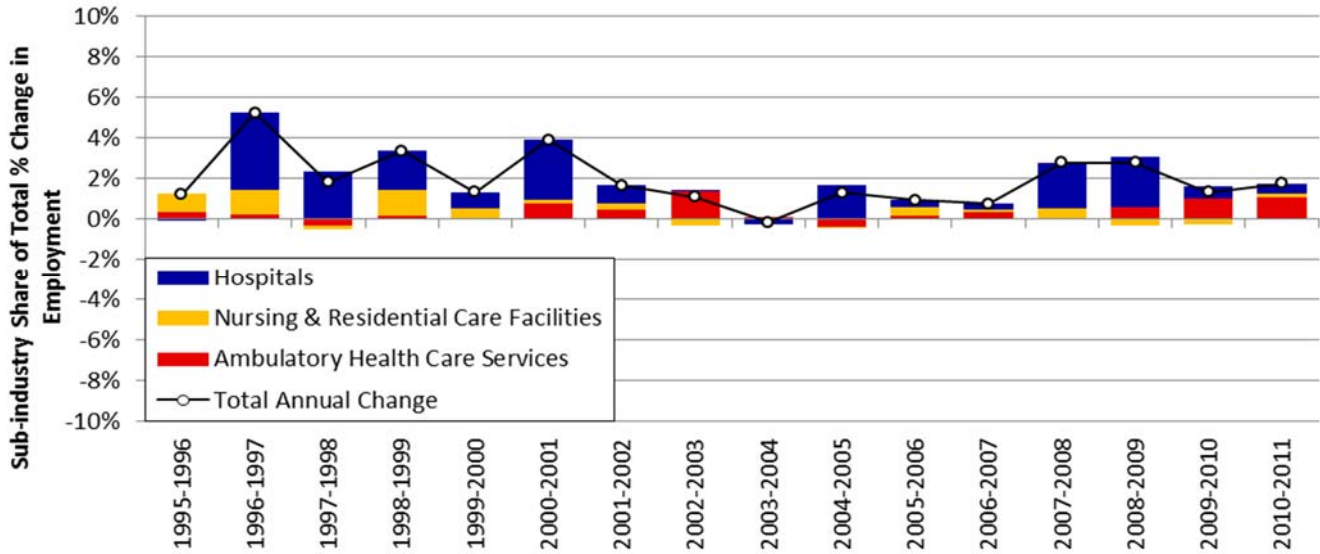


Figure 18: Sub-industry share of total health care annual percentage change in payroll, 1995-2011, in constant dollars (2009)

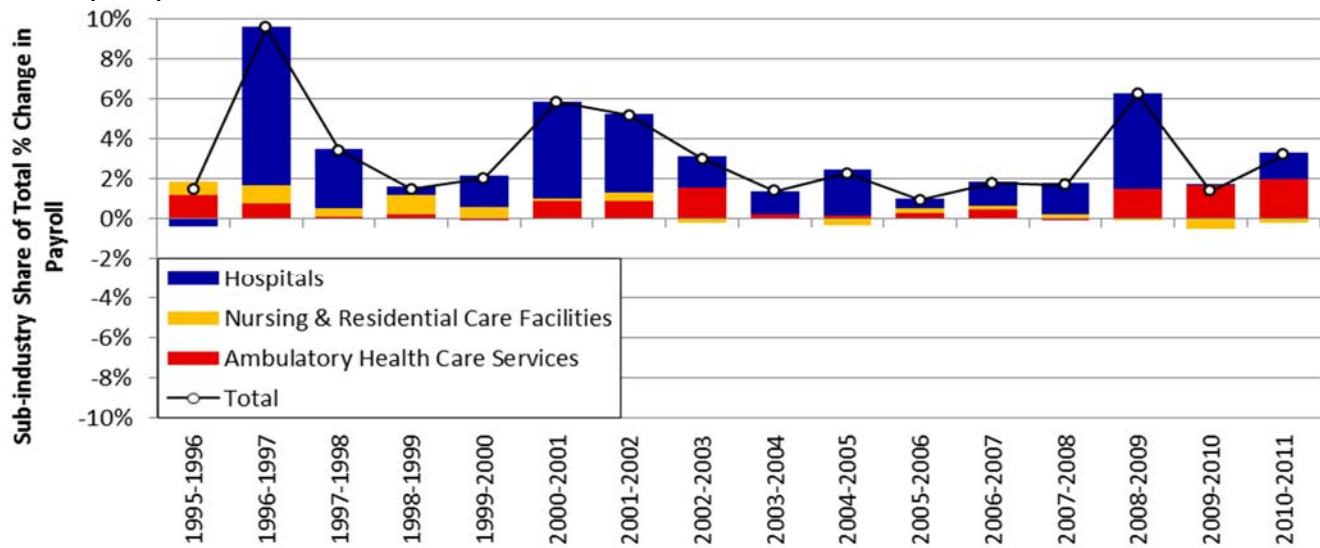
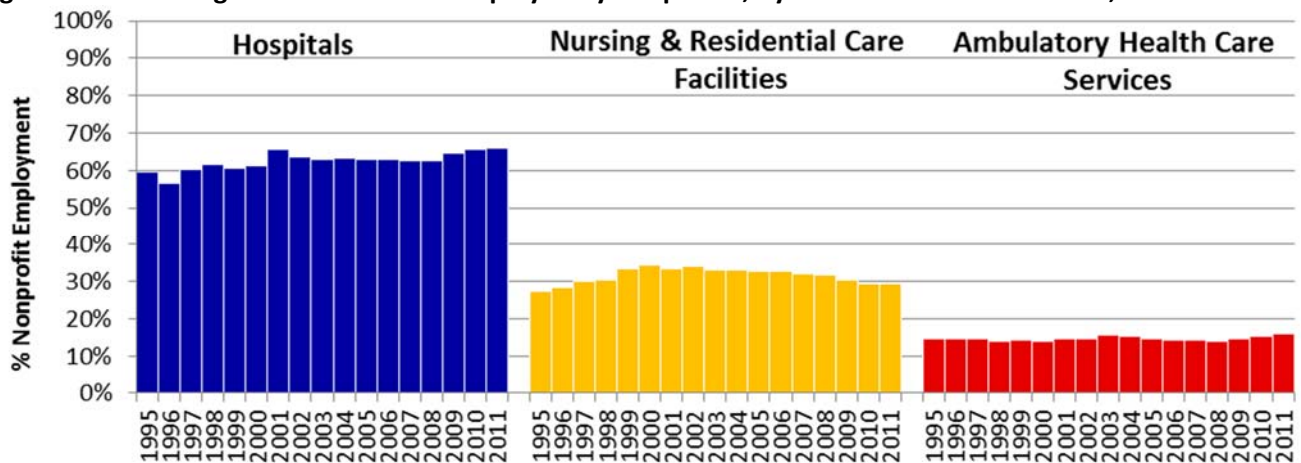


Figure 19: Percentage of total workers employed by nonprofits, by health care sub-industries, 1995-2011

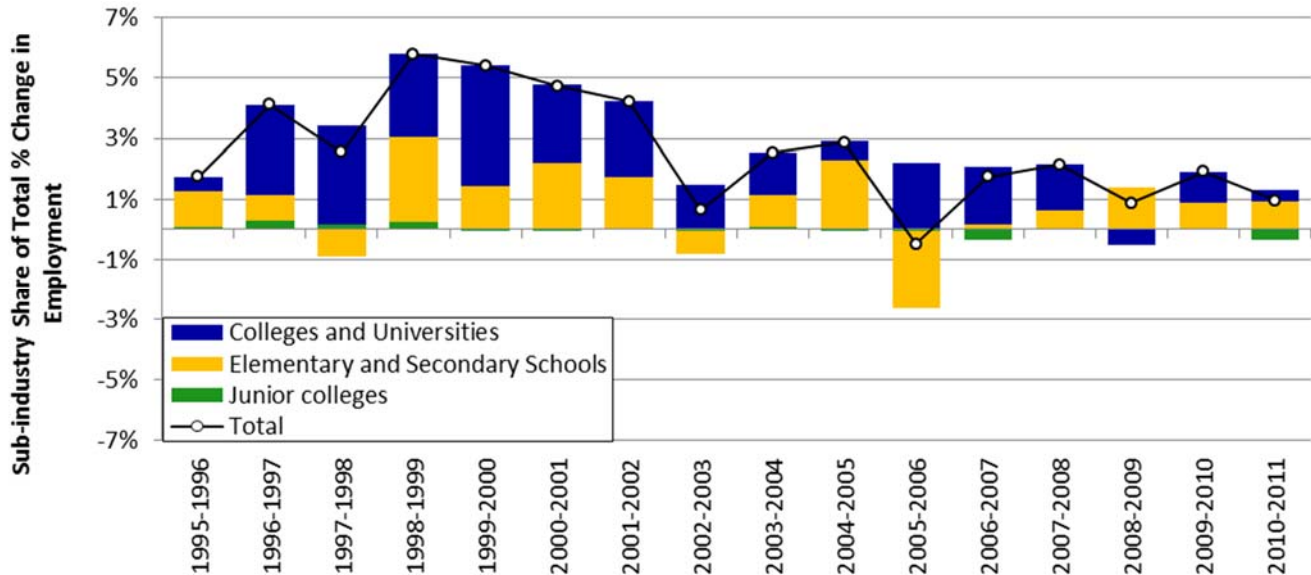


Within the nonprofit education industry, the dominant sub-industry, colleges and universities,¹¹ led growth in both employment and payroll¹² (Figure 20 and 21). Colleges and universities, accounting for over 70 percent of all nonprofit employment and payroll in education, increased employment by almost 50 percent and increased payroll over 70 percent over the time period, including during recession periods. Elementary and secondary education, while accounting for less than a quarter of both employment and payroll in the education industry, grew 70 percent in employment and over 100 percent in payroll, contributing to overall industry growth.

These two sub-industries, colleges and universities along with elementary and secondary education, experienced positive growth in payroll in nearly all years of the time period (with a notable drop in employment and payroll for elementary and secondary education from 2005 to 2006). By contrast, nonprofit junior colleges lost impressive amounts of payroll around the Great Recession and recovery time period. However, since junior colleges account for a miniscule amount of the payroll of the nonprofit education industry, these losses had minimal impact overall.

While around a third of education employment in the colleges and universities sub-industry is nonprofit, nonprofits in the other two sub-industries accounted for minimal proportions of overall employment (Figure 22). Despite the rapid growth of nonprofit employment in both the colleges and universities and the elementary and secondary sub-industries, nonprofits did not make much of an inroad in these two sub-industries. Nonprofit shares of employment in colleges and universities grew only 2 percentage points overall, averaging 32 percent over the time period. Elementary and secondary schools had a small but growing proportion of nonprofit employment, averaging 4 percent in a sub-industry dominated by government. Junior colleges (also dominated by government) saw growth in the nonprofit share of jobs from 1995 to 1999, from 4 to 6 percent, and then a decrease down to just 1 percent in 2011.

Figure 20: Sub-industry share of total education annual percentage change in employment, 1995-2011



¹¹ The full name of this sub-industry is College, Universities and Professional Schools (6113).

¹² The “Other” education sub-industries are not included in this analysis (NAICS 6114, 6115, 6116, 6117).

Figure 21: Sub-industry share of total education annual percentage change in payroll, 1995-2011, in constant dollars (2009)

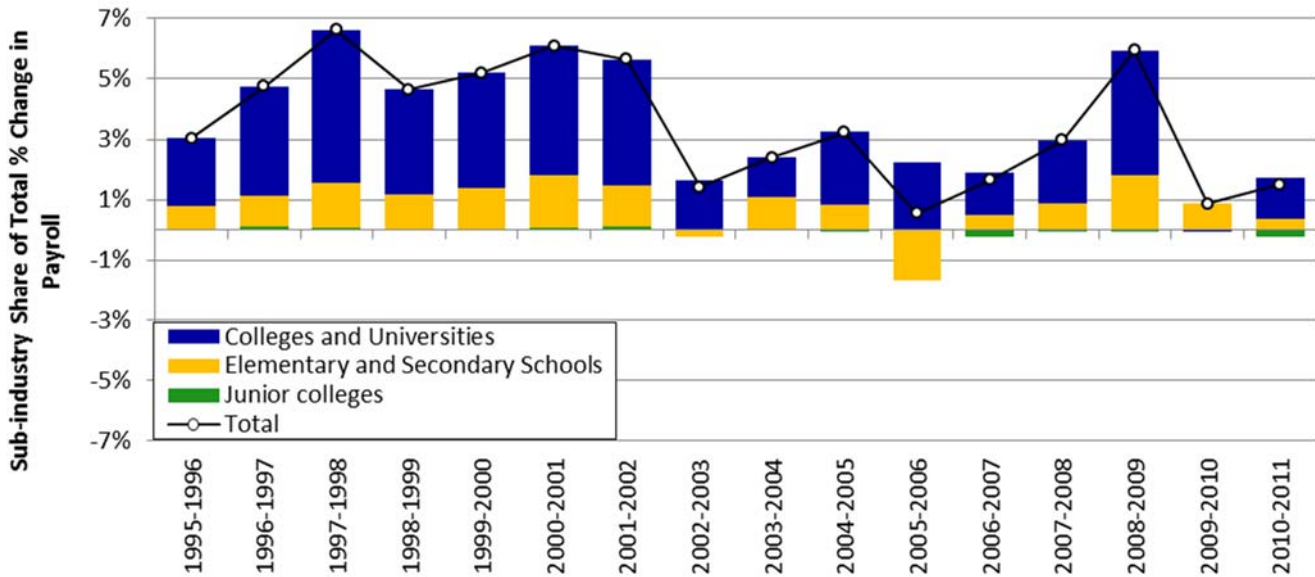
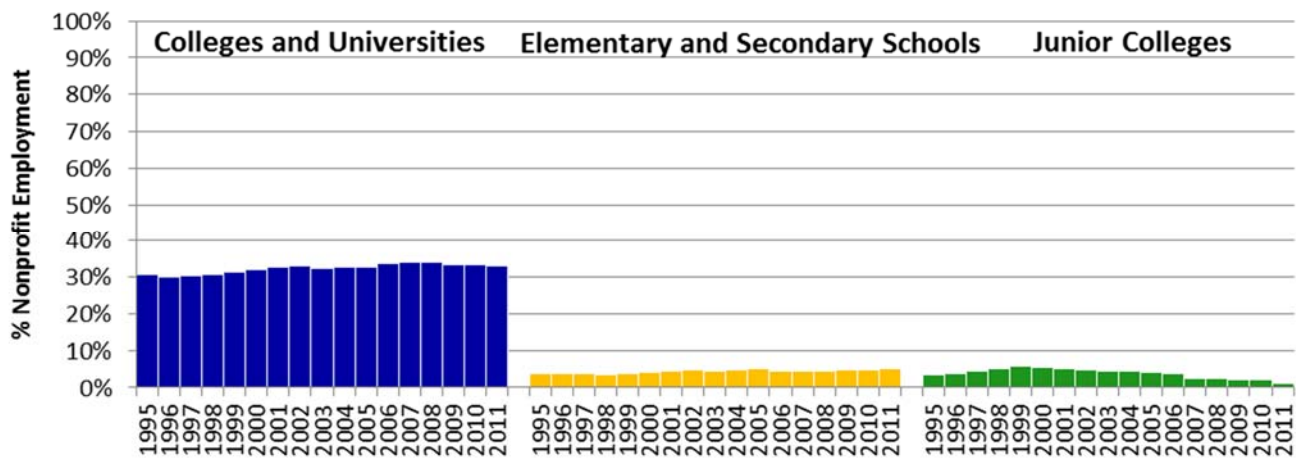


Figure 22: Percentage of total workers employed by nonprofits, by education sub-industries, 1995-2011



Losing Ground: Membership, Social Assistance, and Arts, Entertainment, and Recreation

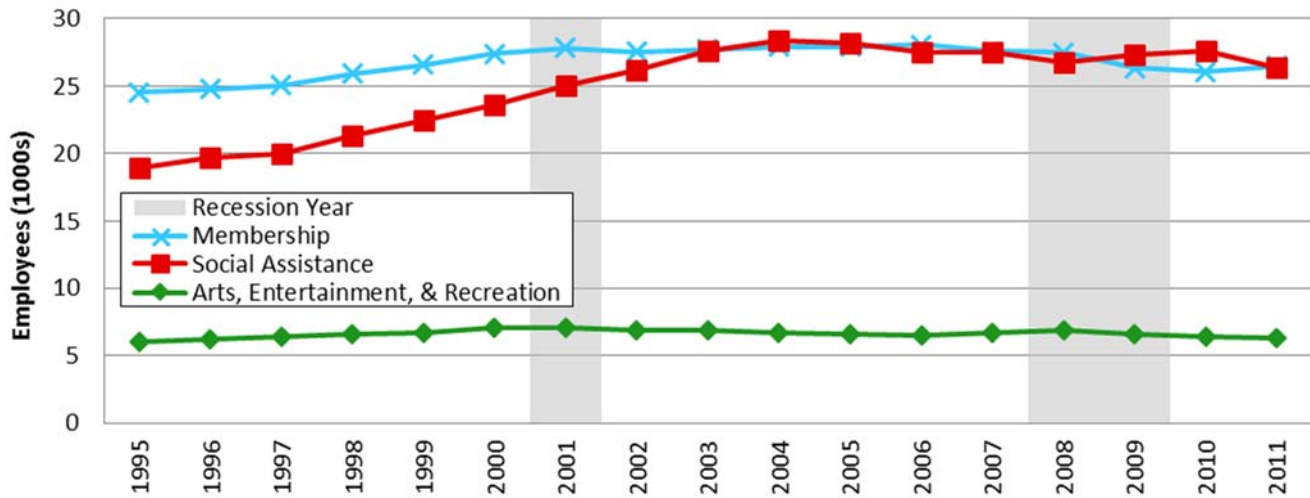
Membership, social assistance, and arts, entertainment, and recreation are much smaller industries¹³ within the nonprofit sector. While they all experienced employment growth between 1995 and 2011, this growth was concentrated in the first half of the period (Figure 23). Social assistance grew the most of the three at 39 percent overall, but the growth was limited to the 1995 to 2004 period, when social assistance employment increased almost 50 percent (from 19,000 to 28,000 employees), before dropping to just over 26,000 employees in 2011.¹⁴ Membership employment grew only 8 percent overall, peaking in 2006 before losing half

¹³ Social assistance and membership organizations are officially sub-industries of health care and other services, respectively, for comparison purposes we maintain the use of the term “industry” and consider their components “sub-industries.” We use “membership” as a shorthand way of referring to “religious, grantmaking, civic, professional, and similar organizations.”

¹⁴ For more detail, see *Indiana Nonprofit Employment: Trends in Social Assistance, 1995-2009*.
www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendssocassist.pdf

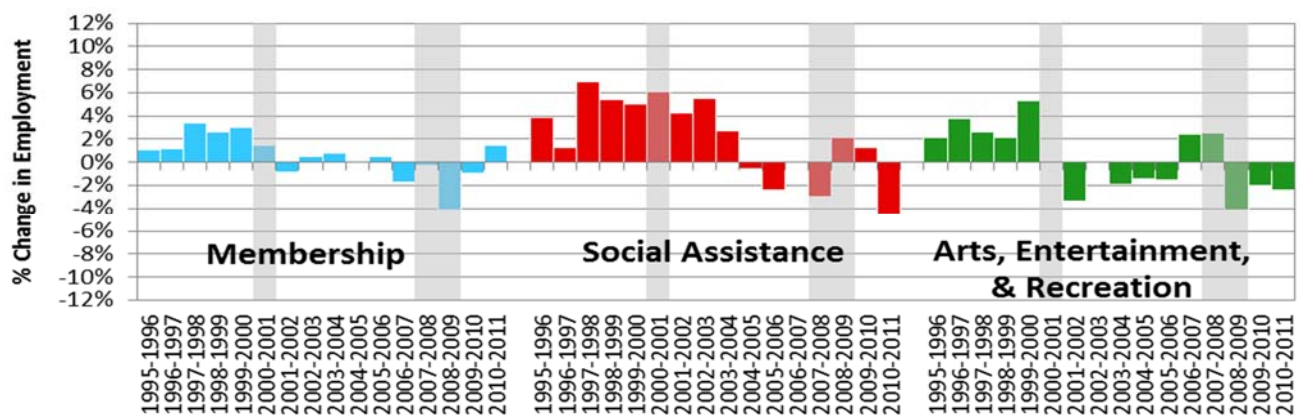
its growth from 2008 to 2011.¹⁵ Arts, entertainment, and recreation grew 17 percent from 1995 to 2001 but was the most sensitive to recessions and managed an overall growth of only 4 percent.¹⁶

Figure 23: Nonprofit employment in membership, social assistance, and arts, entertainment, and recreation industries, 1995-2011



All three industries lost employment in some recession years and also continued to lose jobs after the official end of the Great Recession (Figure 24). Arts, entertainment, and recreation took the hardest hit in the Great Recession with an 8 percent loss in employment from 2008 to 2011. This industry did not grow during the first recession like the other two industries. Membership lost employment in both years of the Great Recession. Social assistance, which lost 3 percent of employees from 2007 to 2008, grew during all other recession years, including a 6 percent growth from 2000 to 2001, the second highest year of growth across the time period. However, social assistance had its largest decrease just after the Great Recession, losing 1,200 employees or 4 percent of its workforce from 2010 to 2011.

Figure 24: Annual percent change in nonprofit employment in membership, social assistance, and arts, entertainment, and recreation industries, 1995-2011

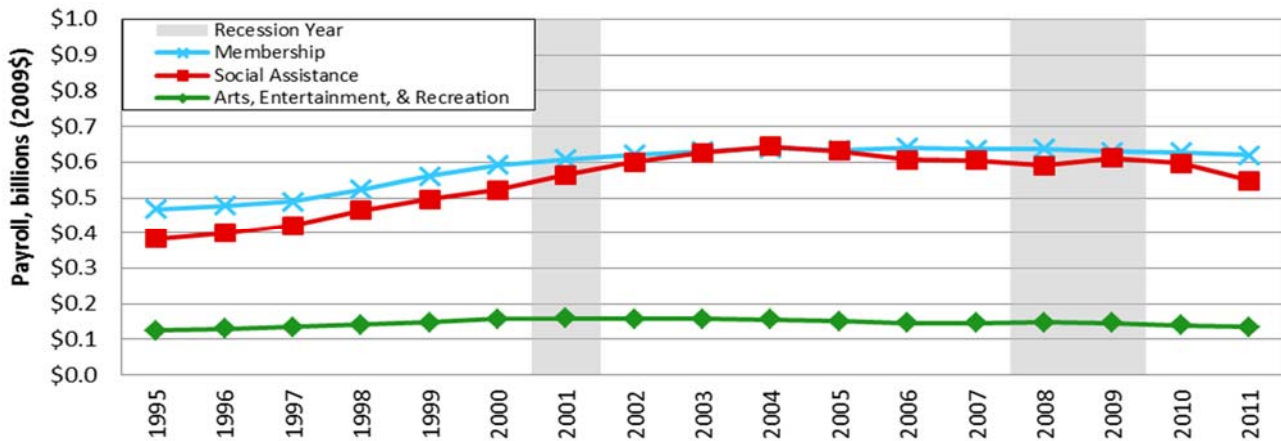


¹⁵ A more detailed report on the membership and related nonprofit industry will be released in early 2014.

¹⁶ For more detail, see *Indiana Nonprofit Employment: Trends in Arts, Entertainment and Recreation, 1995-2009*. www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendsae.pdf

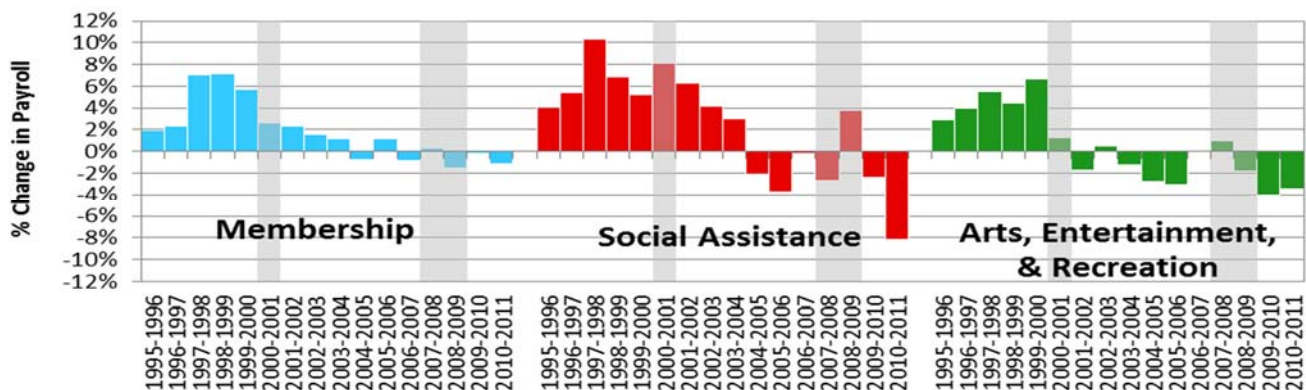
Membership, social assistance, and arts, entertainment, and recreation payrolls experienced modest overall growth, growing in the first part of the time period but decreasing in the second half (Figure 25). Social assistance had the largest overall growth at 43 percent, but peaked in 2004 at \$644 million in total payroll, all adjusted for inflation. The level of growth from 1995 to 2004 was 68 percent, followed by a decrease of 15 percent, or \$95 million, through 2011 to end around \$550 million. Membership had the same, though less dramatic, story: a 37 percent increase in payroll peaked in 2006, then a 3 percent decrease left the payroll slightly higher than social assistance at \$620 million in 2011. Arts, entertainment, and recreation grew until 2001 then decreased 16 percent through 2011, never recovering its peak payroll and ending the period with only 8 percent more than it began. While social assistance payroll did keep growing the first year of the Great Recession from 2008 to 2009, each of the three industries decreased payroll in the longer span through 2011.

Figure 25: Nonprofit payroll in membership, social assistance, and arts, entertainment, and recreation industries, 1995-2011, in constant dollars (2009)



The positive annual growth in payroll in the first half of the time period contrasts with the drops prevalent in all three industries in the second half (Figure 26). Changes in payroll for social assistance were more pronounced than changes in employment, with early growth of 10 percent from 1997 to 1998 contrasting with an 8 percent decrease in payroll in the final year of the time period. While the patterns in recession years varied for all industries, the later impact of the recession economy in the years following the Great Recession is evident in all cases.

Figure 26: Annual percent change in nonprofit payroll for social assistance, membership, and arts, entertainment, and recreation industries, 1995-2011, in constant dollars (2009)



Social assistance and arts, entertainment, and recreation both had waning nonprofit presence in overall employment and payroll¹⁷ (Figure 27 and 28) suggesting that for-profits were not affected by similar patterns of growth and decline. Nonprofit payroll in arts, entertainment, and recreation lost shares of employment and payroll during the early part of the period, before evening out at a steady 15 percent. While the nonprofit sector continued to dominate social assistance, the sector lost 12 percentage points in employment and 14 in payroll from 2005 to 2011.

For employment, this decrease began in 2003, when nonprofit employment in the social assistance industry constituted 72 percent of workers, decreasing every year thereafter to end at 59 percent. While this trend may reflect the delayed effect of the recession on nonprofit funding streams, it also reflects growing competition from the for-profit sector. For-profit employment within the sub-industry of individual and family services, for example, grew more than eightfold from 1995 to 2011, far surpassing growth in nonprofit employment in this sub-industry.

Figure 27: Percentage of total industry workers employed by nonprofits in social assistance and arts, entertainment, and recreation industries, 1995-2011

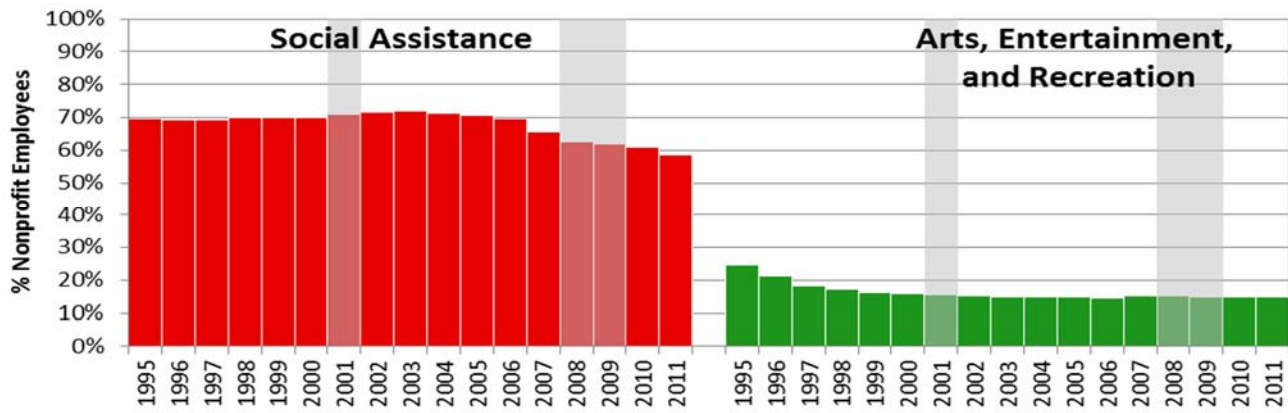
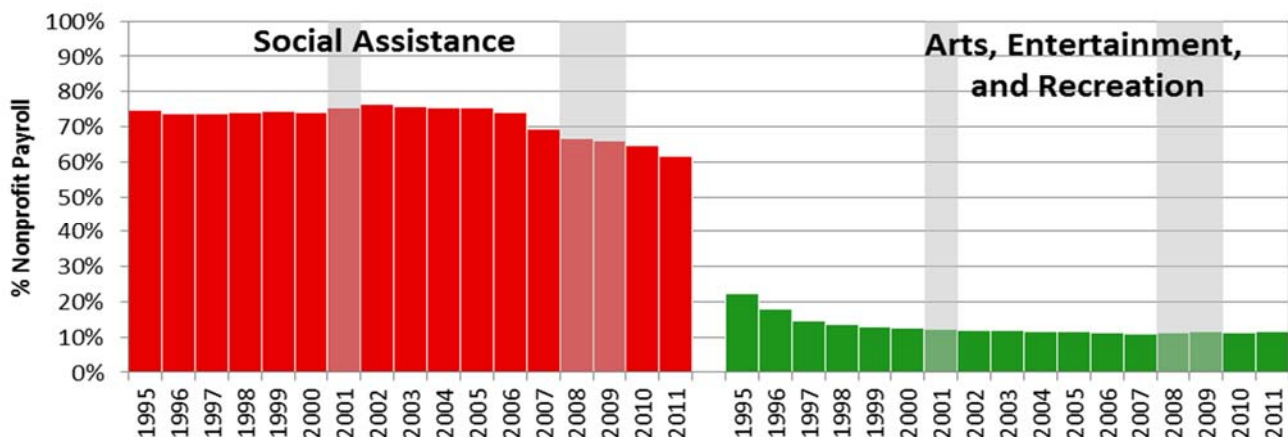


Figure 28: Percentage of total industry payroll that is nonprofit in social assistance and arts, entertainment, and recreation industries, 1995-2011, in constant dollars (2009)

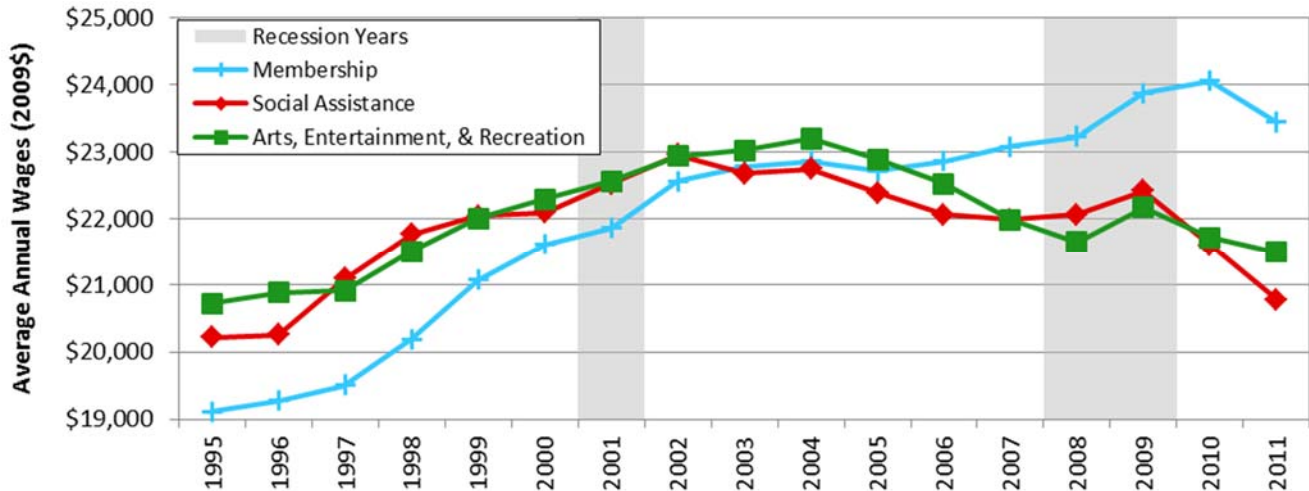


¹⁷ Membership is excluded from this comparison because it is based on a sub-industry (NAICS 813) that is understood to consist only of non-profit and some government organizations, and the data has been adjusted to reflect the nature of most establishments in the sub-industry being nonprofits. For more information, see Appendix A or the Trends in Membership report, which will soon be available at www.indiana.edu/~nonprof/results/inemploy/index.php.

Social assistance and arts, entertainment, and recreation ended the time period with the lowest average annual pay among nonprofit industries, while average wages in the membership industry grew 23 percent adjusted for inflation, the most of any nonprofit industry (Figure 29). Average wages in social assistance increased by almost \$3,000 from 1995 to 2002, but then decreased nearly that same amount in the second half of the period to finish only \$600, or 3 percent, higher than where they began, experiencing the least amount of growth for all nonprofit industries.

The downward trend began for social assistance in 2002 and, despite a spurt from 2008 to 2009 in the height of the recession, wages dropped dramatically from 2009 to 2011. Arts, entertainment, and recreation followed a similar pattern, with a peak in 2004 and a spike in 2009 followed by a decrease in 2010 and 2011. Average wages in arts, entertainment, and recreation increased only 4 percent over the time period. Because we cannot distinguish between full-time and part-time workers, it is possible (and very likely) that these patterns of lower wages reflect greater reliance on part-time workers, rather than decreases in full-time equivalent wages. By contrast, membership wages grew consistently throughout the period until a spike in 2009 and 2010 followed by a decrease in 2011.

Figure 29: Nonprofit average annual wages in membership, social assistance, and arts, entertainment, and recreation industries, 1995-2011, in constant dollars (2009)



Membership, Social Assistance, and Arts, Entertainment, and Recreation Sub-Industries

Compared to health and education where the dominant sub-industries grew robustly, membership, social assistance, and arts, entertainment, and recreation saw declines in their largest sub-industries over the time period (Figure 30 and 31). In membership, two sub-industries – civic and social organizations, and business, professional, labor, political, and similar organizations – made up 80 percent of employment and 70 percent of payroll.¹⁸ These sub-industries grew the least overall, with business and related sub-industries actually decreasing employment over the period. These two groups had significant employment losses during the Great Recession and recovery from 2008 to 2011. The much smaller sub-industries of grantmaking and giving services and social advocacy organizations had four and three years of loss, respectively, but the remaining years saw positive growth. Due to their smaller size, however, these sub-industries could not compensate for losses in the other sub-industries.

¹⁸ Religious organizations (NAICS 8131) are excluded from this analysis because they are not legally required to participate in the IRS reporting or Quarterly Covered Employment and Wage reports on which our analysis is based. So few participate in reporting systems that data on this category are neither valid nor informative. See Appendix A for details.

Figure 30: Sub-industry share of total membership annual percent change in employment, 1995-2011

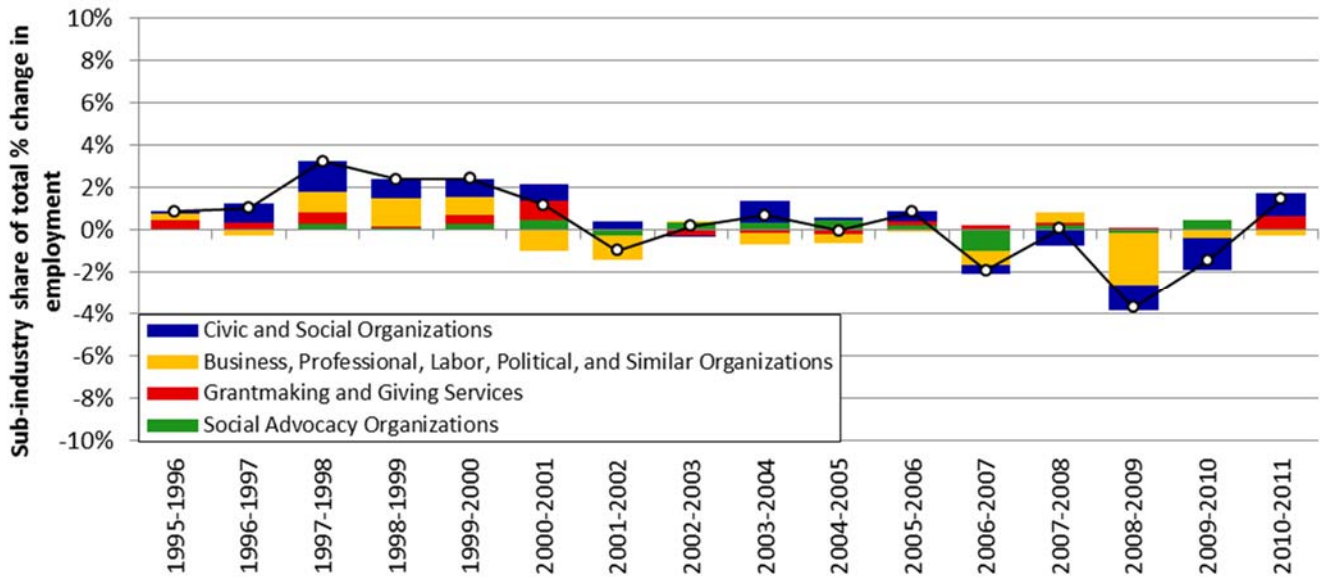
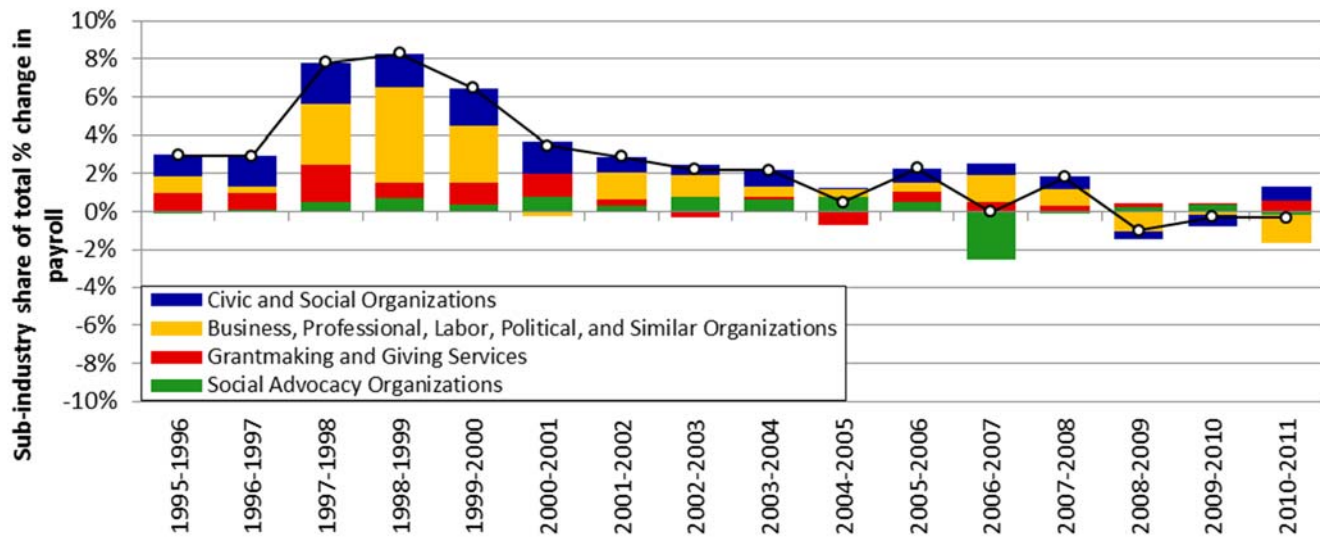


Figure 31: Sub-industry share of total membership annual percent change in payroll, 1995-2011, in constant dollars (2009)



In social assistance, the largest sub-industries were vocational rehabilitation and individual and family services; combined they accounted for nearly 80 percent of nonprofit employment in this industry. These sub-industries experienced modest overall growth even through the recession of 2001, but were sensitive to the pressures of the Great Recession. Vocational rehabilitation dropped 8 percent of its workers from 2007 to 2008, and both industry groups led the decline in payroll of about 10 percent each from 2008 to 2011. A much smaller sub-industry, child day care, also decreased in both employment and payroll in the recession and recovery of 2008 to 2011. Relief services, the smallest of all the social assistance sub-industries, was the only sub-industry to increase employment and payroll from 2008 to 2011, perhaps indicating a greater demand for services in this industry during the economic crisis (Figures 32 and 33).

Nonprofits providing vocational rehabilitation and individual and family services also lost ground to for-profit entities: their share of total employment in these sub-industries declined significantly, suggesting that

they were not only sensitive to recession economies, but to for-profit competition (Figure 34). Child day care, the next biggest industry group, remained fairly stable in terms of the nonprofit share of employment. Relief services, the smallest industry group, more than doubled its absolute employment and payroll and increased its proportion of nonprofit presence by more than 20 percentage points in each, but from such a small base that it could not offset significant losses in other social assistance sub-industries.

Figure 32: Sub-industry share of total social assistance annual percent change in employment, 1995-2011

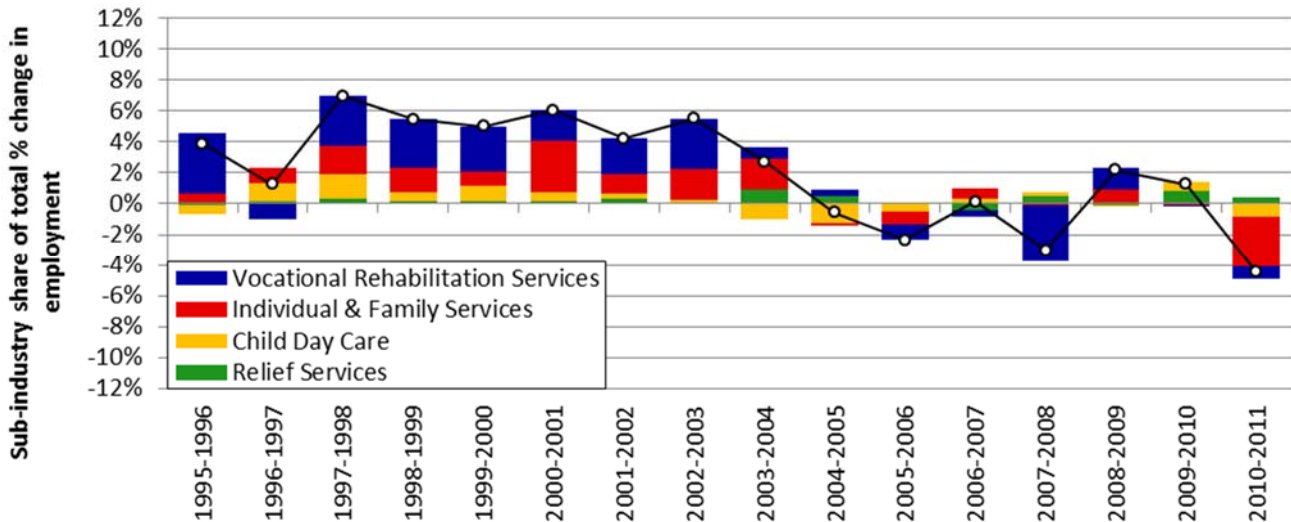


Figure 33: Sub-industry share of total social assistance annual percent change in payroll, 1995-2011, in constant dollars (2009)

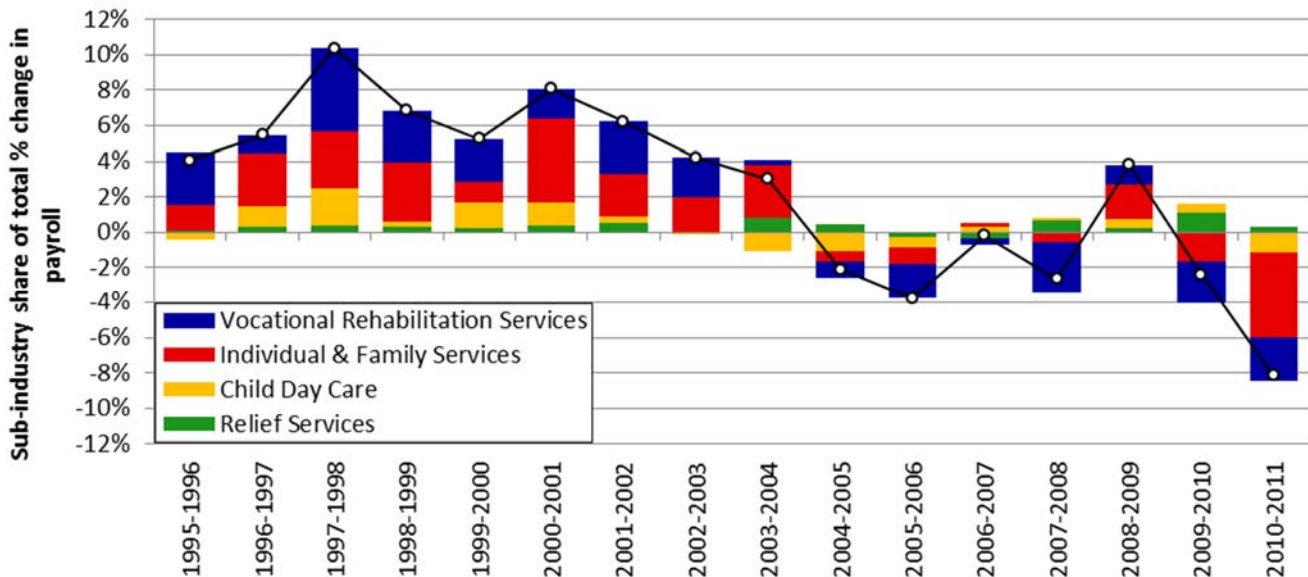
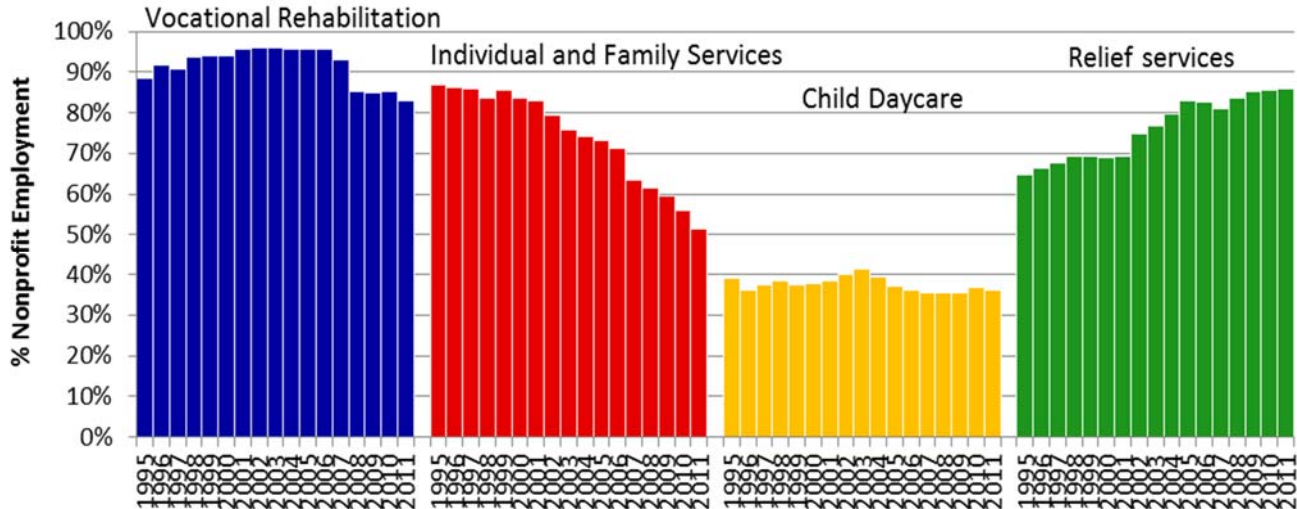


Figure 34: Percentage of total workers employed by nonprofits, by social assistance sub-industries, 1995-2011



For arts, entertainment, and recreation, over half of all nonprofit employees work in the amusement, gambling, and recreation sub-industry, consisting of such establishments as country clubs and fitness centers. The rest are employed in the other two sub-industries of museums and historical sites, and performing arts and spectator sports. The arts, entertainment, and recreation industry exhibits pro-cyclical trends, meaning that concurrent with the onset of economic downturns starting in 2001 and worsening in 2008, these establishments curtailed employment, presumably because of lower demand and/or loss of funding (Figures 35 and 36).

From 2008 to 2011, the amusement, gambling, and recreation sub-industry by itself accounted for 90 percent of all the nonprofit employment loss and 80 percent of all the nonprofit payroll loss in arts, entertainment, and recreation, suggesting that this sub-industry is particularly sensitive to economic cycles. The performing arts and spectator sports sub-industry experienced significant fluctuations in employment throughout the time period, but as the smallest sub-industry (20 percent of overall employment) it did not greatly influence overall industry trends. Museums and historical sites, the sub-industry with the highest proportion of nonprofit employment (making up 88 percent of the sub-industry's total employment), grew overall in employment and payroll but decreased during the recession and recovery. All three sub-industries decreased payroll in the years of the recession and recovery.

Nonprofit museums and historical sites increased their significant dominance of the sub-industry over the time period, while amusement, gambling, and recreation had a minimal and decreasing proportion of nonprofit employment, averaging 11 percent over the time period (Figure 37). Performing arts and spectator sports had volatile nonprofit employment levels, reaching a peak of 21 percent in 2011.

Figure 35: Sub-industry share of total arts, entertainment, and recreation annual percent change in employment, 1995-2011

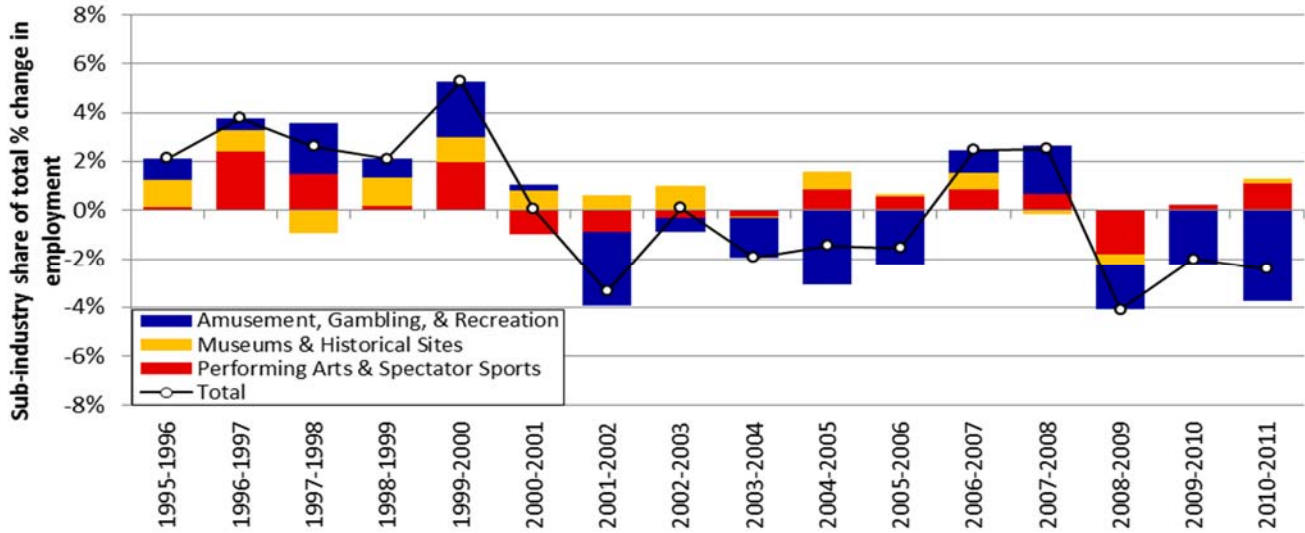


Figure 36: Sub-industry share of total arts, entertainment, and recreation annual percent change in payroll, 1995-2011, in constant dollars (2009)

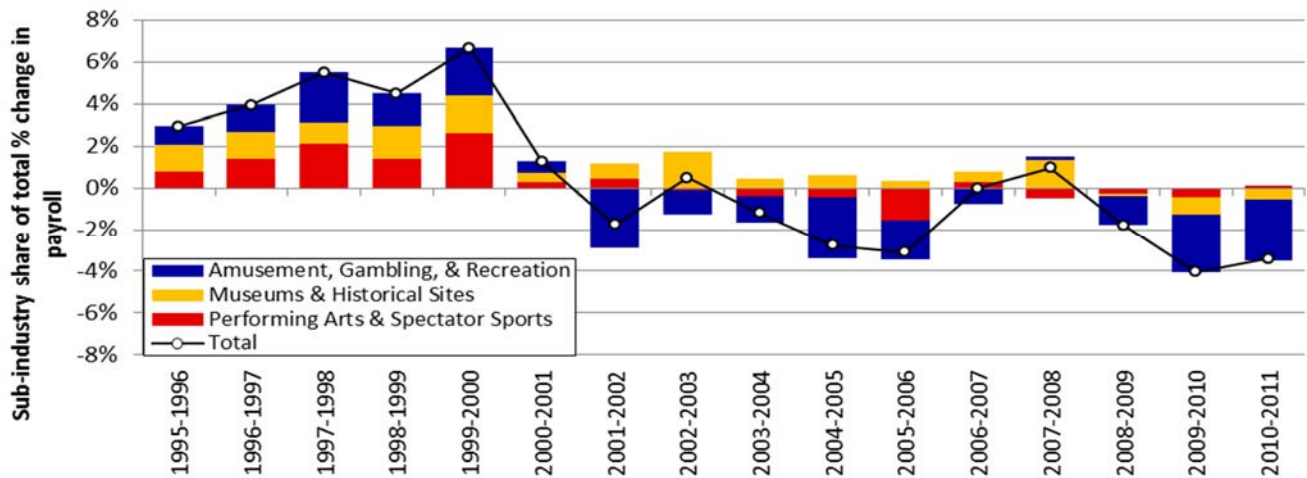
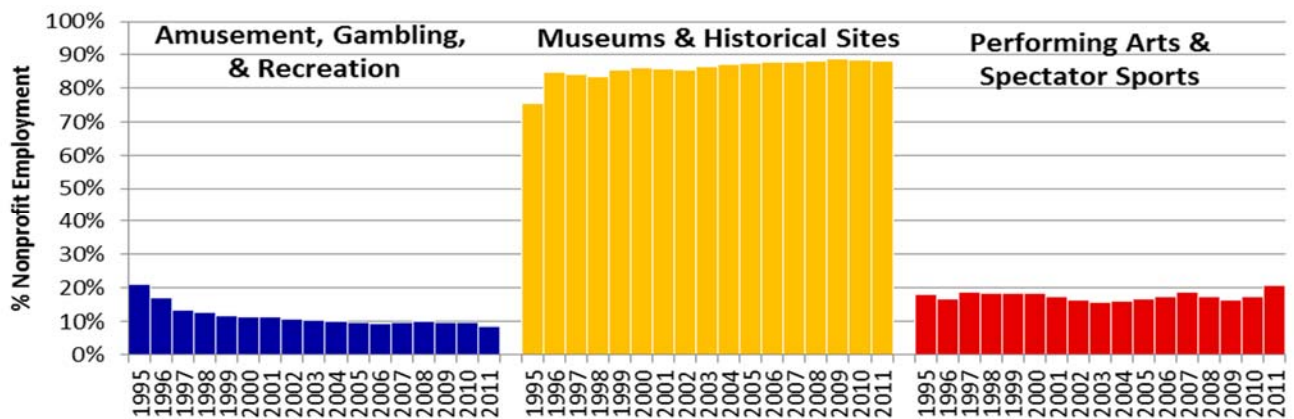


Figure 37: Percentage of total workers employed by nonprofits, by arts, entertainment, and recreation sub-industries, 1995-2011



CONCLUSIONS AND POLICY IMPLICATIONS

While the Indiana economy was hit hard by the Great Recession, the nonprofit sector as a whole was resilient. Despite the economic downturn, nonprofits increased employment, establishments, payroll, and wages from 2008 to 2011. This growth is in stark contrast to the for-profit sector, which suffered dramatic decreases during this time period. The trends for Indiana nonprofits are consistent with national data, which also demonstrated “enormous resilience” in nonprofit employment, which “grew every year between 2000 and 2010 despite two recessions.”¹⁹ However, closer analysis reveals a much more complicated pattern of divergent trends across and within nonprofit industries.

Diverse funding streams may have contributed to the divergence in growth patterns among the nonprofit industries. Health care receives government mandated funding, while education funding is largely supported by tuition dollars, amplified by students who may have decided to seek education in the face of a tough job market. Membership, social assistance, and arts, entertainment, and recreation tend to be funded more from grants, individual contributions, and fees or service charges. Since these funding sources are more sensitive to the economy and recessions, the industries that depend on them are thus more exposed to economic cycles.

Nonprofits in the health and education industries appear to have benefitted from high and growing demands for these types of services and have helped bring significant levels of federal tax dollars back to the state. For the U.S. as a whole, total health care spending was \$2.7 trillion in 2011 (including private insurance and self-pay), and the federal government by itself accounted for more than a third (\$900 billion) of this spending through Medicare and other programs. Other levels of government (mainly states) accounted for about \$300 billion.²⁰ Indiana received in excess of \$15 billion in federal Medicare and Medicaid spending in 2009.²¹ As our analysis shows, nonprofit health care providers in Indiana appear to have benefitted from the availability of federal dollars and the persistent demand for health care - they have held their own in the very competitive health care market where for-profit providers are major actors. Whether this pattern will continue to hold as the Affordable Health Care Act is fully implemented remains to be seen.

Indiana education nonprofits also flourished over the period, perhaps reflecting a growing need for Hoosiers to obtain the necessary educational credentials to make it in the job market, especially during recessions. The increased demand and tuition funding streams allowed higher education nonprofits to grow throughout the recession period.

The continued growth in nonprofit health and education employment in Indiana reflects overall national and historic trends. According to the Bureau of Labor Statistics, “Employment increased in education and health services during the recent recession. In fact, employment has increased in education and health services for more than 30 years, regardless of the business cycle.” While this refers to all sectors and not just

¹⁹ Salamon, L., S.W. Sokolowski, and S. Geller. (2012). *Holding the Fort: Nonprofit Employment During a Decade of Turmoil*. Nonprofit Employment Bulletin No. 39. Baltimore: Johns Hopkins University. Available as of October 2013 at: <http://ccss.jhu.edu/publications-findings?did=369> p. 1 and p. 5.

²⁰ <http://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/NationalHealthExpendData/Downloads/NHE2011.zip> (retrieved 12/7/2013).

²¹ Indiana received \$9.7 billion in federal Medicare payments in 2009. Total spending for Medicaid and CHIP (Children’s Health Insurance Program) was \$7.5 billion in 2012, of which 71.8 percent (or \$5.4 billion) were federal dollars. For more information, see <http://kff.org/medicare/state-indicator/medicare-spending-by-residence/>

nonprofit employment, it is telling that the two industries with the highest percentage of nonprofit employment are health and education. Salamon et al. (2012) observe that the strong growth trends nationally of nonprofit compared to for-profit employment is precisely because of the strong nonprofit presence in these two service industries: “nonprofit employment growth exceeded for-profit overall employment growth in large part because nonprofit employment is concentrated in the growth areas of the economy while for-profit employment has been concentrated in the fields that have been shedding jobs.”²² The growth in service industries like health care, education, and social assistance has largely been evident in the nonprofit sector, although for-profit employment is also growing in all of these areas, creating more competition for traditional nonprofit roles. This trend holds true nationally as well as in Indiana. For more detailed analysis on Indiana and national trends, see Appendix C.

While health care and education still have strong nonprofit sectors, there are more complicated patterns for some sub-industries in both cases. The largest sub-industries, hospitals and colleges and universities, have grown steadily and are dominated by the nonprofit sector. Some of the smaller sub-industries (ambulatory care and elementary and secondary education) follow a similar pattern of strong growth, but this growth was tempered by the declining sub-industries of nursing and residential care and junior colleges. In the health care industry, ambulatory care and nursing and residential care are dominated by for-profit employment. In education, for-profit employment is growing both in elementary and secondary education as well as in junior colleges, raising questions about how profit-oriented education serves the needs of students as well as shareholders.

Other nonprofit industries, such as membership, social assistance, and arts, entertainment, and recreation, showed evidence of increasing strain and challenges during the second half of the time period, especially after the official end of the Great Recession. These trends may reflect some lag in the impact of recessions on these industries, potentially based on the dominant funding sources of each. Nonprofits that rely on revenue from individual discretionary income, corporate profit, foundation investment income and even government revenue, all of which diminish at the height of recessions, will likely experience reductions in donations, grant amounts, and contracts for subsequent years. As a result, cuts in funding to nonprofits are delayed, meaning that nonprofits experience a lag effect of the recession, “experiencing the recession a year after the rest of the economy, and are likely to stay in recession two years longer.”²³ Those industries that are not funded through government mandates, such as Medicare funding, are especially vulnerable to government funding cuts.²⁴

The lag effect in the Great Recession’s impact is most clear in social assistance, where we see not only a declining share of total nonprofit jobs and payroll, but absolute declines in jobs, payroll, and average wages since their peak in the early 2000s. Notable shifts in funding structures (e.g., Medicaid reimbursements, per-

²² Salamon, L., S.W. Sokolowski, and S. Geller. (2012). *Holding the Fort: Nonprofit Employment During a Decade of Turmoil*. Nonprofit Employment Bulletin No. 39. Baltimore: Johns Hopkins University. Available as of October 2013 at: <http://ccss.jhu.edu/publications-findings?did=369> p. 7.

²³ Pratt, J. (2003). The Nonprofit Sector’s Downward Slope: How Steep and How Long? *Nonprofit Quarterly*. Summer 2003. Accessed October 2013 at: www.nonprofitquarterly.org/policysocial-context/798-the-nonprofit-sectors-downward-slope-how-steep-and-how-long.html

²⁴ Bowman, W. (2003). Fiscal Crisis in the States: Its Impact on Nonprofit Organizations and the People They Serve. In Snapshots: Research Highlights from the Nonprofit Sector Research Fund, November/December 2003, No. 32. The Aspen Institute. Available online at: www.aspeninstitute.org/sites/default/files/content/docs/education/novdec_2003snapshots_Fiscal%20Crisis%20in%20the%20States.pdf

formance contracts) in social assistance increasingly reward efficiency and serving low-cost clients over effectiveness and addressing complex needs. In Indiana, the for-profit sector grew much faster than the nonprofit sector in social assistance, due largely to policy shifts like the automation of the Indiana welfare system through a private contract between the Indiana Family and Social Services Administration (FSSA) and Affiliated Computer Services, Inc. (IBM Corp.). Other policies, like the federal Personal Responsibility and Work Opportunity Act (1996) and the Workforce Investment Act (1998), mandated job training programs for welfare recipients, contributing to an overall increase in the number of jobs in vocational rehabilitation in both the for-profit and nonprofit sectors. Significant ground was lost in the largest sub-industries of vocational rehabilitation and individual and family services. These developments raise major questions about how well the social safety will continue to function for the state's most vulnerable residents if (or when) public spending declines further.

For membership organizations, the two largest sub-industry groups (civic and social organizations and business, professional, labor, political, and similar organizations) make up the vast majority of employment and payroll in this nonprofit-dominated industry. The volatile and declining employment of these sub-industries, especially during the recession and recovery periods, raises questions about how these organizations will continue to build social capital in times of economic hardship. While perhaps not providing direct services needed by vulnerable populations during recession periods, these types of nonprofits are important vehicles for strengthening the fabric of communities.

In the arts, entertainment, and recreation industry, economic downturns and growing for-profit presence is weakening the ability of nonprofit institutions to provide high quality arts and cultural services for in their communities. Most nonprofit employees are in the amusement, gambling, and recreation sub-industry, which is highly vulnerable to economic cycles and has a fast-growing for-profit sector. Government policy also played a role in this sub-industry when the Indiana legislature authorized riverboat gambling in 1993, leading to the establishment of several casinos in southern Indiana and the large increase of for-profit workers in this lucrative sub-industry. The only sub-industry where nonprofits still constitute the majority of employment and payroll, museums and historical sites, is growing steadily but is not large enough to have a significant impact on the overall arts, entertainment, and recreation trends. The Indiana arts field is suffering more than at the national level. While Indiana lost nonprofit employment in the arts during the Great Recession, nationally it rose 3 percent.²⁵

These divergent patterns among major nonprofit industries – and among sub-industries within major nonprofit industries – bring into question how well Indiana nonprofits can continue to bolster the quality of life for Indiana communities. The increasing trend towards the marketization of traditionally nonprofit goods and services has serious implications for the future of the nonprofit sector. Lack of concern about growing inequality and poverty risks letting the poor fend for themselves in a funding environment that is increasingly oriented to market solutions. As noted by Grønbjerg and Salamon, “nonprofits find themselves in a no-win situation... pressured ... to become more marketlike in their operations in order to compete more effectively with for-profit firms enticed into traditional nonprofit markets by new forms of government payment, [but] to the extent to which they succumb to these pressures, nonprofits are finding themselves accused ...of departing from their charitable missions.”²⁶ For industries intended to provide culture, enter-

²⁵ Ibid.

²⁶ Kirsten A. Grønbjerg and Lester M. Salamon, “Devolution, Marketization, and the Changing Scope of Government-Nonprofit Relations,” in Lester M. Salamon, *The State of Nonprofit America*, 2nd edition. Washington, D.C.: Brookings Institution, 2012 (p. 578).

tainment, and community, the message seems to be that these values are no longer a priority, especially during times of economic recession and recovery.

During a time when the Indiana economy is undergoing rapid structural fluctuations shaped by technological, economic, demographic, and industry changes, and as all levels of government shift priorities for funding and policy, Indiana residents will need to make adjustments. They must make use of educational opportunities to develop new skills for career advancement, secure social assistance to deal with financial difficulties, and obtain health services for preventative care as well as chronic or emergency medical needs. Additionally, many may find decreased opportunities for cultural, artistic, and community engagement at the local level, affecting the quality of life for all residents.

Historically, the Indiana nonprofit sector has shown remarkable resilience. It has been an effective partner for government service provision in times of crisis and a strong contributor to raising the standard of living in our state. Our findings, however, suggest that such resilience is uneven among the nonprofit industries and sub-industries. While some remain strong or thrive during recessions, those providing vital social services and opportunities for cultural and community engagement have faced significance challenges and may need particular consideration in times of economic crises.

This report is ninth in the *Indiana Nonprofits: Scope and Community Dimensions* series that has examined nonprofit employment in Indiana. Please visit the project website at www.indiana.edu/~nonprof for the most current information available.

APPENDIX A: THE QCEW UNEMPLOYMENT INSURANCE LABOR MARKET INFORMATION PROGRAM

Source of Data

The major source of data for this report is the Quarterly Census of Employment and Wages Program (QCEW), a cooperative initiative involving State Employment Security Agencies and the U.S. Department of Labor's Bureau of Labor Statistics. The QCEW program produces a comprehensive tabulation of employment and wage information for workers covered by state Unemployment Insurance (UI) laws. The data on state-insured workers are compiled from quarterly reports submitted by employers subject to Indiana law.

Scope of Coverage

The QCEW program currently accounts for approximately 98 percent of all wage and salary civilian employment nationally (the program does not cover self-employed and family workers). The other principal exclusions from the QCEW data set are railroad workers, small-scale agriculture, domestic service, crew members on small vessels, state and local government elected officials, insurance and real estate agents who receive payment solely by commission, employees of charitable organizations who receive remuneration of less than \$50 in any calendar quarter, employees of charitable establishments employing less than four workers in 20 weeks during the year, and employees of religious organizations.²⁷ The latter two exclusions mean that our analysis necessarily underestimates Indiana nonprofit employment, although some establishments in these two categories are included in our dataset.²⁸

The exclusion of religious organizations is the most significant to our analysis. Religious organizations may elect to be covered by the UI program, and those few that do are included in the data (classified under membership associations, NAICS 8131). The extent to which nonprofit employment is underestimated is unknown, but it appears to be extensive for religious organizations.²⁹ For this reason, religious organizations were not included in the report; however, the data is available in Appendix B.

The number of employees is measured by the number of filled jobs for the pay period that includes the reporting month as reported by the employer. Both part-time and full-time employees are included in the data set without distinction between the two groups. If a person holds two jobs, that person would be counted twice in the data set. Payroll dollars include bonuses, stock options, the cash value of meals and lodging, and tips and other gratuities, but not the value of fringe benefits, such as employer contributions to health insurance or pensions.

²⁷ Indiana Code § 22-4-7-2(h) and § 22-4-8-2(j)

²⁸ For example, almost one third (30 percent) of the nonprofit organizations included in our analysis for 2011 reported that they had less than four employees; however, this set of nonprofits accounted for only 1 percent of all nonprofit employees and only 1 percent of total nonprofit payroll. Only 170 religious associations with some 1,314 employees were included in 2011.

²⁹ Statewide, more than 10,000 congregations are listed in the yellow pages; while some do not have any paid employees the number included in the QCEW record system constitutes only a small fraction of the total. Survey data from 2002 show 88 percent of Indiana congregations having at least one paid staff member and those with paid staff employ an average of 9.8 workers (full-time or part-time), although only half have four or more employees. At the national level, 87 percent of congregations reported at least one paid staff member in 2006-07; see Chaves, Mark, Shawna Anderson & Jason Byassee [2009]. *National Congregations Study: American Congregations at the Beginning of the 21st Century*. Duke University., pp. 12, 25. Online at <http://www.soc.duke.edu/natcong/>.

The employment data for nonprofit organizations were identified by matching the Federal Employer Identification Numbers (FEINs) of private firms (excluding government entities) in the Indiana QCEW system with the FEINs of entities that have registered with the IRS for tax-exempt status. This work was performed by the Indiana Business Research Center, Kelley School of Business, Indiana University, under a confidentiality agreement with the State of Indiana. We present here only aggregated data, filtered using federal and state disclosure rules³⁰ to preserve confidentiality.

Indiana tax-exempt entities were identified using the Exempt Organization Master File (EOMF) published by the Internal Revenue Service. This is a listing of all organizations exempt from taxation under section 501(c) of the Internal Revenue Code. The file is cumulative; information on new organizations is added to the file on an ongoing basis and an effort is made to delete defunct organizations. By matching the FEINs in the EOMF with those of private employers in the QCEW data set, it is possible to identify all nonprofit entities that are registered with the IRS if they have employees working at an establishment in the state covered by the QCEW record system. This is the case even if they are not using an Indiana address for purposes of reporting to the IRS since we match the entire IRS EOMF listing for the U.S. against the Indiana QCEW data set.

The EOMF includes the name, address, and zip code of the organization, the Federal Employer Identification Number, and the exact Internal Revenue Code subsection under which the organization has claimed tax exemption. This includes most notably the so-called “charitable” portion of the tax-exempt universe, those registered with the U.S. Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code – private, not-for-profit hospitals, clinics, colleges, universities, elementary schools, social service agencies, day care centers, orchestras, museums, theaters, homeless shelters, soup kitchens, and many more. In addition to Section 501(c)(3), the Internal Revenue Code contains 25 other subsections under which organizations can claim exemption from federal income taxation. These include such types of nonprofit organizations as social clubs, labor unions, business associations, civic organizations and fraternal benefit organizations.

For the purpose of this report, we have included all organizations exempt from federal income tax under section 501(c). Section 501(c)(3) covers the bulk of nonprofit organizations and includes the types of organizations most commonly associated with the nonprofit sector. It also includes the largest nonprofits, most notably hospitals, universities, and major arts and cultural institutions.

Some nonprofit establishments are not captured in this report. These include entities that have not registered with the IRS for tax-exempt status and therefore do not have a record in the national EOMF. Some of these may well be included in the QCEW reporting system, but because they are not captured in the national EOMF list, they would be classified under our methodology as for-profit rather than nonprofit establishments.³¹ This is in addition to employees in Indiana congregations and in small charities that are also missing from the analysis because they are not required to participate in the QCEW reporting system.

Also, there may be a significant number of multiple establishment commercial firms that have nonprofit subsidiaries; these nonprofit subsidiaries would not be identified as nonprofit firms in the state QCEW rec-

³⁰ Data is suppressed if 1) a data grouping includes less than three establishments, 2) one establishment comprises more than 80 percent of the employment of a data grouping, or 3) suppressed data can be estimated from other available data.

³¹ We have adjusted the data to correct this only in the case of membership associations (NAICS 813). We assume that there are no for-profit membership associations and so we calculate “true” nonprofit totals for this industry by subtracting government membership associations from the total. We have classified all of these non-registered membership associations simply as nonprofits since we cannot confirm whether or not they are registered as charities.

ords. On the other hand, there may be some multiple establishment nonprofit firms that have commercial subsidiaries but which would be classified as nonprofits under our methodology. The precise number of uncaptured nonprofit establishments is unknown.

Finally, we used the IRS status on the EOMF as of March or April of a given year to capture IRS exempt status at the end of the immediately preceding calendar year, allowing time for newly registered exempt entities to be included on the EOMF (a process that may take several months). A close analysis of quarterly records suggests that this procedure may miss some nonprofits that receive their exempt status later than this cut-off date. However, we believe the error is fairly small, and the consequence is to reduce our estimate of nonprofit employment.

We are also unable to account for establishments that were deleted from the IRS tax-exempt list by March/April of the following year because they had ceased to operate or converted to for-profit or government status, although they may have operated as nonprofit organizations for some or all of the prior calendar year. Because these organizations did not appear in the EOMF files from their respective years, they were not identified as nonprofits in the QCEW dataset. If they had employees and payroll during this time, they would by default be considered for-profit establishments. Consequently, our estimates in this report most likely underestimate the nonprofit share of the Indiana economy for 1995 to 2011.

The Johns Hopkins Center for Civil Society Studies' Nonprofit Economic Data Project has been working with the various state Employment Security Agencies throughout the country drawing on this QCEW data source to generate similar data on nonprofit employment in other states and for the U.S. as a whole (see <http://ccss.jhu.edu>). For more information on the Indiana Nonprofits: Scope and Community Dimensions project, see <http://www.indiana.edu/~nonprof>.

APPENDIX B: DATA TABLES

Table B.1: Indiana employment in the nonprofit, for-profit, and government sectors by year

Year	Nonprofit	For-profit	Government	Total
1995	186,825	2,162,908	363,362	2,713,096
1996	189,337	2,188,541	367,615	2,745,493
1997	197,525	2,230,660	364,493	2,792,678
1998	202,739	2,276,039	371,094	2,849,871
1999	211,388	2,318,433	375,452	2,905,272
2000	216,521	2,333,645	383,780	2,933,946
2001	223,397	2,261,886	385,606	2,870,888
2002	227,570	2,216,248	388,561	2,832,379
2003	231,275	2,195,662	394,677	2,821,614
2004	233,110	2,218,336	397,277	2,848,723
2005	235,351	2,241,792	397,515	2,874,658
2006	236,250	2,257,348	397,590	2,891,187
2007	238,508	2,264,088	402,633	2,905,229
2008	242,748	2,220,633	408,698	2,872,078
2009	246,529	2,050,402	408,723	2,705,653
2010	248,547	2,057,702	404,766	2,711,015
2011	249,931	2,108,530	396,862	2,755,322

Table B.2: Indiana payroll in the nonprofit, for-profit, and government sectors by year

Year	Nonprofit	For-profit	Government	Total
1995	\$5,664,150,024	\$78,702,687,096	\$13,538,953,644	\$97,905,790,764
1996	\$5,761,601,301	\$80,243,116,751	\$13,624,873,788	\$99,629,591,840
1997	\$6,222,220,967	\$83,472,150,744	\$13,637,134,044	\$103,331,505,755
1998	\$6,520,684,398	\$88,686,398,416	\$14,111,863,121	\$109,318,945,935
1999	\$6,761,255,123	\$91,220,256,434	\$14,433,603,579	\$112,415,115,135
2000	\$6,976,406,418	\$91,615,317,036	\$14,819,132,723	\$113,410,856,177
2001	\$7,267,238,339	\$88,369,728,075	\$14,906,831,292	\$110,543,797,707
2002	\$7,624,222,783	\$87,318,910,408	\$15,186,811,740	\$110,129,944,931
2003	\$7,829,482,070	\$86,691,212,728	\$15,313,498,648	\$109,834,193,445
2004	\$7,975,731,373	\$88,710,399,879	\$15,550,811,194	\$112,236,942,447
2005	\$8,112,017,066	\$88,348,673,950	\$15,392,040,975	\$111,852,731,991
2006	\$8,171,962,420	\$89,010,765,246	\$15,295,654,635	\$112,478,382,301
2007	\$8,326,176,416	\$89,064,480,415	\$15,439,377,572	\$112,830,034,403
2008	\$8,478,617,024	\$85,909,403,455	\$15,522,565,854	\$109,910,586,333
2009	\$8,916,515,296	\$78,646,374,400	\$15,950,429,137	\$103,513,318,833
2010	\$8,973,985,964	\$79,941,976,845	\$15,715,041,958	\$104,631,004,768
2011	\$9,108,313,123	\$81,476,332,973	\$15,179,989,381	\$105,764,635,476

All payroll data adjusted for inflation and are reported in 2009 constant dollars

Table B.3: Employment in the nonprofit, for-profit, and government sectors by industry and year

Year	Nonprofit				For-Profit			
	Health Care	Education	Social Assistance	AER*	Health Care	Education	Social Assistance	AER*
1995	101,305	21,755	18,976	6,050	119,833	6,050	8,162	17,434
1996	102,522	22,160	19,710	6,180	123,706	7,767	8,553	21,946
1997	107,909	23,111	19,959	6,413	125,666	9,710	8,744	27,808
1998	109,869	23,774	21,351	6,581	126,844	9,870	9,084	30,542
1999	113,554	25,195	22,517	6,719	124,598	10,319	9,471	33,389
2000	115,083	26,540	23,647	7,075	125,446	8,723	9,996	35,878
2001	119,586	27,833	25,079	7,079	130,008	7,162	10,213	36,899
2002	121,574	29,002	26,136	6,841	133,511	7,372	10,277	36,879
2003	122,885	29,490	27,572	6,849	137,255	7,848	10,695	37,676
2004	122,705	30,194	28,320	6,715	141,040	8,588	11,286	37,781
2005	124,294	31,144	28,165	6,617	146,756	9,368	11,500	37,057
2006	125,458	30,942	27,507	6,515	152,759	11,409	11,914	36,664
2007	126,390	31,595	27,548	6,676	157,743	12,080	14,412	36,388
2008	129,915	32,232	26,722	6,844	163,170	12,884	15,992	36,755
2009	133,527	32,654	27,306	6,563	166,989	13,327	16,648	36,482
2010	135,299	33,383	27,650	6,431	170,239	14,091	17,518	35,236
2011	137,669	33,853	26,412	6,275	172,667	14,453	18,431	34,595

Year	Government				Total			
	Health Care	Education	Social Assistance	AER*	Health Care	Education	Social Assistance	AER*
1995	41,364	166,460	148	1,121	262,503	194,265	27,286	24,605
1996	40,798	170,762	154	1,000	267,026	200,689	28,416	29,125
1997	35,081	175,518	142	1,087	268,656	208,339	28,845	35,308
1998	34,970	179,242	136	1,027	271,682	212,886	30,571	38,150
1999	34,812	181,810	135	1,015	272,964	217,324	32,122	41,123
2000	34,105	184,150	114	986	274,634	219,413	33,757	43,938
2001	34,284	188,017	69	984	283,878	223,013	35,360	44,962
2002	34,817	190,815	66	978	289,902	227,189	36,479	44,698
2003	35,355	194,352	91	1,005	295,496	231,690	38,359	45,530
2004	36,049	195,801	108	971	299,795	234,583	39,713	45,467
2005	35,520	197,879	106	997	306,569	238,391	39,771	44,671
2006	34,975	198,717	111	1,022	313,193	241,068	39,531	44,201
2007	34,365	202,884	72	1,082	318,498	246,559	42,033	44,146
2008	34,923	206,030	76	1,106	328,008	251,146	42,791	44,704
2009	34,567	208,090	96	1,072	335,083	254,070	44,049	44,117
2010	34,294	204,903	136	1,058	339,831	252,377	45,303	42,725
2011	33,665	202,880	151	1,102	344,002	251,187	44,993	41,971

* AER: Arts, Entertainment, and Recreation

Table B.4: Payroll in the nonprofit, for-profit, and government sectors by industry and year

Nonprofit				
Year	Health Care	Education	Social Assistance	AER*
1995	\$3,524,324,371	\$679,788,897	\$383,643,465	\$125,406,479
1996	\$3,576,865,020	\$701,038,590	\$399,265,101	\$129,093,138
1997	\$3,919,693,815	\$733,878,436	\$421,075,149	\$134,171,432
1998	\$4,054,403,228	\$783,750,470	\$464,757,556	\$141,553,959
1999	\$4,114,133,364	\$820,838,187	\$496,592,231	\$147,900,333
2000	\$4,197,075,284	\$863,731,444	\$522,674,921	\$157,751,336
2001	\$4,443,026,192	\$918,186,492	\$564,956,161	\$159,768,353
2002	\$4,673,524,811	\$976,048,712	\$600,238,913	\$156,969,277
2003	\$4,813,175,148	\$990,275,764	\$625,514,914	\$157,724,333
2004	\$4,879,528,699	\$1,013,632,874	\$644,244,760	\$155,820,867
2005	\$4,990,743,708	\$1,047,861,582	\$630,722,449	\$151,512,045
2006	\$5,037,093,897	\$1,053,513,782	\$606,982,471	\$146,808,133
2007	\$5,126,731,651	\$1,073,791,853	\$605,879,346	\$146,802,886
2008	\$5,214,260,836	\$1,105,830,584	\$589,802,934	\$148,226,293
2009	\$5,540,374,546	\$1,171,725,468	\$612,244,136	\$145,563,310
2010	\$5,616,785,160	\$1,183,129,578	\$597,579,499	\$139,694,028
2011	\$5,797,902,472	\$1,202,266,919	\$548,836,954	\$134,934,074
For-Profit				
Year	Health Care	Education	Social Assistance	AER*
1995	\$4,887,926,851	\$126,590,040	\$126,718,769	\$409,322,130
1996	\$4,960,349,079	\$180,823,252	\$138,235,551	\$569,415,646
1997	\$5,065,657,428	\$220,371,868	\$147,417,816	\$762,423,953
1998	\$5,266,385,110	\$228,848,359	\$158,480,373	\$870,376,367
1999	\$5,270,771,484	\$237,984,697	\$165,902,919	\$977,028,255
2000	\$5,436,258,431	\$203,707,222	\$179,072,579	\$1,079,971,676
2001	\$5,681,393,081	\$179,657,733	\$183,363,342	\$1,112,263,717
2002	\$5,876,015,504	\$186,793,242	\$184,240,022	\$1,124,080,277
2003	\$6,007,876,627	\$194,399,508	\$196,521,896	\$1,136,846,956
2004	\$6,271,039,592	\$213,851,864	\$207,611,787	\$1,143,812,435
2005	\$6,392,208,878	\$234,917,068	\$204,022,189	\$1,119,931,949
2006	\$6,575,503,080	\$300,593,091	\$209,975,076	\$1,126,295,941
2007	\$6,737,401,517	\$319,843,571	\$265,791,500	\$1,155,598,304
2008	\$6,881,668,838	\$330,981,287	\$295,333,306	\$1,129,036,333
2009	\$7,094,624,026	\$358,315,964	\$313,983,400	\$1,070,048,116
2010	\$7,159,005,563	\$386,796,346	\$321,914,727	\$1,060,253,957
2011	\$7,112,665,394	\$395,153,111	\$336,086,820	\$1,001,887,233

Government				
Year	Health Care	Education	Social Assistance	AER*
1995	\$1,429,231,508	\$6,525,231,405	\$4,066,966	\$27,628,942
1996	\$1,452,688,517	\$6,601,831,343	\$3,943,077	\$23,376,347
1997	\$1,221,921,696	\$6,804,038,891	\$3,477,524	\$24,404,359
1998	\$1,252,235,484	\$7,092,023,037	\$3,662,982	\$24,251,819
1999	\$1,284,389,257	\$7,242,337,814	\$3,838,353	\$25,401,339
2000	\$1,272,571,587	\$7,344,291,134	\$3,048,112	\$28,158,247
2001	\$1,302,016,633	\$7,436,943,534	\$1,616,846	\$28,748,756
2002	\$1,369,356,082	\$7,540,226,730	\$1,602,544	\$27,664,191
2003	\$1,417,214,168	\$7,545,655,803	\$2,474,133	\$27,643,355
2004	\$1,471,407,436	\$7,581,540,167	\$ 2,779,416	\$29,051,732
2005	\$1,458,553,714	\$7,516,352,072	\$2,693,168	\$28,611,284
2006	\$1,469,454,640	\$7,477,744,937	\$2,844,064	\$28,642,769
2007	\$1,465,244,119	\$7,512,434,165	\$1,843,650	\$28,445,574
2008	\$1,504,430,193	\$7,528,910,952	\$1,880,455	\$28,678,299
2009	\$1,568,811,301	\$7,787,438,493	\$2,854,001	\$28,896,853
2010	\$1,538,938,992	\$7,604,582,554	\$4,420,185	\$27,648,930
2011	\$1,502,309,666	\$7,356,430,640	\$4,895,593	\$28,261,846
Total				
Year	Health Care	Education	Social Assistance	AER*
1995	\$9,841,482,731	\$7,331,610,342	\$514,429,200	\$562,357,551
1996	\$9,989,902,616	\$7,483,693,184	\$541,443,729	\$721,885,131
1997	\$10,207,272,940	\$7,758,289,195	\$571,970,490	\$920,999,743
1998	\$10,573,023,821	\$8,104,621,866	\$626,900,912	\$1,036,182,145
1999	\$10,669,294,105	\$8,301,160,698	\$666,333,502	\$1,150,329,927
2000	\$10,905,905,302	\$8,411,729,800	\$704,795,612	\$1,265,881,258
2001	\$11,426,435,906	\$8,534,787,759	\$749,936,349	\$1,300,780,827
2002	\$11,918,896,397	\$8,703,068,684	\$786,081,479	\$1,308,713,744
2003	\$12,238,265,943	\$8,730,331,075	\$824,510,942	\$1,322,214,644
2004	\$12,621,975,727	\$8,809,024,905	\$854,635,962	\$1,328,685,033
2005	\$12,841,506,301	\$8,799,130,722	\$837,437,805	\$1,300,055,277
2006	\$13,082,051,617	\$8,831,851,810	\$819,801,611	\$1,301,746,843
2007	\$13,329,377,287	\$8,906,069,589	\$873,514,495	\$1,330,846,763
2008	\$13,600,359,866	\$8,965,722,824	\$887,016,695	\$1,305,940,924
2009	\$14,203,809,873	\$9,317,479,925	\$929,081,537	\$1,244,508,279
2010	\$14,314,729,715	\$9,174,508,478	\$923,914,411	\$1,227,596,915
2011	\$14,412,877,533	\$8,953,850,670	\$889,819,367	\$1,165,083,153

All payroll data adjusted for inflation and are reported in 2009 constant dollars

* AER: Arts, Entertainment, and Recreation

Table B.5: Employment in nonprofit education by year and sub-industry

NAICS	6111	6112	6113	61, 611
Year	Elementary and Secondary Schools	Junior Colleges	Colleges, Universities and Professional Schools	Total Education
1995	5,007	186	16,046	21,755
1996	5,256	204	16,149	22,160
1997	5,444	263	16,793	23,111
1998	5,241	302	17,528	23,774
1999	5,888	355	18,165	25,195
2000	6,241	354	19,130	26,540
2001	6,810	346	19,787	27,833
2002	7,270	349	20,461	29,002
2003	7,056	334	20,871	29,490
2004	7,361	354	21,256	30,194
2005	8,020	333	21,446	31,144
2006	7,241	321	22,096	30,942
2007	7,294	*	22,661	31,595
2008	7,480	*	23,115	32,232
2009	7,906	*	22,955	32,654
2010	8,177	*	23,270	33,383
2011	8,470	*	23,393	33,853

* Suppressed information. Full details in education sub-industries are not included due to suppression.

Table B.6: Employment in nonprofit health care by year and sub-industry

NAICS	621	622	623	62 (without 624)
Year	Ambulatory Health Care Services	Hospitals	Nursing & Residential Care Facilities	Total Health Care
1995	12,031	71,274	18,001	101,305
1996	12,362	71,203	18,958	102,522
1997	12,597	75,096	20,216	107,909
1998	12,273	77,614	19,981	109,869
1999	12,479	79,712	21,364	113,554
2000	12,523	80,647	21,914	115,083
2001	13,407	84,059	22,120	119,586
2002	13,967	85,109	22,499	121,574
2003	15,670	85,114	22,102	122,885
2004	15,818	84,821	22,066	122,705
2005	15,371	86,914	22,009	124,294
2006	15,602	87,330	22,526	125,458
2007	16,011	87,677	22,702	126,390
2008	16,028	90,503	23,384	129,915
2009	16,825	93,709	22,993	133,527
2010	18,154	94,528	22,616	135,299
2011	19,607	95,162	22,901	137,669

Table B.7: Employment in nonprofit social assistance by year and sub-industry

NAICS	6241	6242	6243	6244	624
Year	Individual & Family Services	Community Food and Housing, and Emergency and Other Relief Services	Vocational Rehabilitation Services	Child Day Care Services	Total Social Assistance
1995	6,609	958	7,679	3,730	18,976
1996	6,736	942	8,419	3,613	19,710
1997	6,922	973	8,215	3,849	19,959
1998	7,278	1,034	8,865	4,174	21,351
1999	7,609	1,074	9,538	4,296	22,517
2000	7,816	1,119	10,195	4,517	23,647
2001	8,597	1,149	10,669	4,664	25,079
2002	8,905	1,225	11,242	4,765	26,136
2003	9,434	1,237	12,093	4,808	27,572
2004	9,983	1,494	12,305	4,538	28,320
2005	9,928	1,630	12,421	4,187	28,165
2006	9,701	1,625	12,134	4,047	27,507
2007	9,891	1,521	11,998	4,139	27,548
2008	9,871	1,665	10,996	4,191	26,722
2009	10,116	1,644	11,373	4,173	27,306
2010	10,097	1,864	11,343	4,346	27,650
2011	9,206	1,975	11,118	4,113	26,412

Table B.8: Employment in nonprofit arts, entertainment, and recreation by year and sub-industry

NAICS	711	712	713	71
Year	Performing Arts, Spectator Sports, and Related Industries	Museums, Historical Sites, and Similar Institutions	Amusement, Gambling, & Recreation	Total Arts, Entertainment, and Recreation
1995	1,116	1,519	3,415	6,050
1996	1,124	1,586	3,469	6,180
1997	1,273	1,642	3,498	6,413
1998	1,369	1,581	3,631	6,581
1999	1,383	1,658	3,679	6,719
2000	1,514	1,729	3,832	7,075
2001	1,445	1,786	3,848	7,079
2002	1,383	1,829	3,629	6,841
2003	1,362	1,898	3,589	6,849
2004	1,346	1,891	3,478	6,715
2005	1,405	1,940	3,272	6,617
2006	1,442	1,949	3,125	6,515
2007	1,498	1,992	3,187	6,676
2008	1,542	1,983	3,320	6,844
2009	1,419	1,952	3,192	6,563
2010	1,433	1,952	3,046	6,431
2011	1,503	1,966	2,805	6,275

Table B.9: Employment in nonprofit membership and related organizations by year and sub-industry

NAICS	8131	8132	8133	8134	8139	813
Year	Religious Organizations	Grantmaking and Giving Services	Social Advocacy Organizations	Civic and Social Organizations	Business, Professional, Labor, Political, and Similar Organizations	Total Membership and Related Organizations
1995	872	1,271	1,214	12,725	8,451	24,532
1996	926	1,369	1,230	12,748	8,520	24,793
1997	964	1,450	1,234	12,969	8,460	25,076
1998	1,036	1,580	1,300	13,313	8,704	25,932
1999	1,105	1,587	1,332	13,536	9,041	26,600
2000	1,291	1,698	1,402	13,758	9,255	27,403
2001	1,376	1,933	1,521	13,974	8,996	27,800
2002	1,390	1,935	1,451	14,088	8,694	27,557
2003	1,496	1,875	1,540	14,080	8,717	27,707
2004	1,535	1,838	1,627	14,352	8,577	27,928
2005	1,515	1,791	1,745	14,393	8,457	27,900
2006	1,430	1,825	1,812	14,521	8,455	28,043
2007	1,454	1,879	1,553	14,396	8,280	27,561
2008	1,356	1,909	1,612	14,202	8,401	27,480
2009	1,179	1,942	1,582	13,890	7,746	26,339
2010	1,285	1,941	1,696	13,513	7,647	26,082
2011	1,314	2,106	1,695	13,779	7,580	26,475

Table B.10: Payroll in nonprofit education by year and sub-industry

NAICS	6111	6112	6113	61, 611
Year	Elementary and Secondary Schools	Junior Colleges	Colleges, Universities and Professional Schools	Total Education
1995	\$114,836,039	\$4,735,679	\$536,758,786	\$670,715,060
1996	\$119,766,050	\$5,071,934	\$551,898,187	\$692,123,885
1997	\$126,810,150	\$5,736,980	\$576,602,076	\$724,829,864
1998	\$137,418,553	\$6,282,071	\$612,424,522	\$774,091,498
1999	\$146,055,131	\$6,664,882	\$638,392,096	\$810,669,302
2000	\$156,950,660	\$6,915,532	\$668,364,787	\$853,044,122
2001	\$171,794,757	\$7,482,402	\$703,230,194	\$906,458,686
2002	\$184,138,768	\$8,377,603	\$745,734,799	\$969,713,943
2003	\$182,121,462	\$8,822,301	\$766,987,002	\$990,275,764
2004	\$192,387,126	\$9,134,901	\$779,319,340	\$1,013,632,874
2005	\$200,470,489	\$8,844,298	\$803,215,670	\$1,047,861,582
2006	\$183,733,202	\$8,606,987	\$825,740,913	\$1,053,513,782
2007	\$188,645,923	*	\$840,080,173	\$1,073,791,853
2008	\$197,592,242	*	\$861,777,860	\$1,105,830,584
2009	\$216,809,821	*	\$905,913,527	\$1,171,725,468
2010	\$226,658,403	*	\$905,859,689	\$1,183,129,578
2011	\$230,714,036	*	\$921,310,139	\$1,202,266,919

All payroll data adjusted for inflation and are reported in 2009 constant dollars

* Suppressed information. Full details in education sub-industries are not included due to suppression.

Table B.11: Payroll in nonprofit health care by year and sub-industry

NAICS	621	622	623	62 (without 624)
Year	Ambulatory Health Care Services	Hospitals	Nursing & Residential Care Facilities	Total Health Care
1995	\$428,889,985	\$2,693,444,813	\$401,989,572	\$3,524,324,371
1996	\$471,905,131	\$2,680,024,527	\$424,935,362	\$3,576,865,020
1997	\$499,504,677	\$2,962,742,123	\$457,447,015	\$3,919,693,815
1998	\$504,057,960	\$3,078,329,387	\$472,015,881	\$4,054,403,228
1999	\$513,376,827	\$3,094,347,752	\$506,408,786	\$4,114,133,364
2000	\$511,915,732	\$3,157,802,880	\$527,356,671	\$4,197,075,284
2001	\$549,870,077	\$3,362,238,964	\$530,917,151	\$4,443,026,192
2002	\$588,335,486	\$3,537,497,762	\$547,691,563	\$4,673,524,811
2003	\$661,681,268	\$3,610,986,034	\$540,507,845	\$4,813,175,148
2004	\$672,524,756	\$3,666,352,252	\$540,651,691	\$4,879,528,699
2005	\$680,952,501	\$3,779,839,805	\$529,951,402	\$4,990,743,708
2006	\$694,619,503	\$3,802,673,135	\$539,801,259	\$5,037,093,897
2007	\$718,237,712	\$3,861,981,140	\$546,512,799	\$5,126,731,651
2008	\$717,502,782	\$3,941,195,576	\$555,562,477	\$5,214,260,836
2009	\$795,242,215	\$4,191,184,165	\$553,948,166	\$5,540,374,546
2010	\$888,339,349	\$4,191,433,657	\$537,012,154	\$5,616,785,160
2011	\$1,001,296,543	\$4,266,403,037	\$530,202,892	\$5,797,902,472

All payroll data adjusted for inflation and are reported in 2009 constant dollars

Table B.12: Payroll in nonprofit social assistance by year and sub-industry

NAICS	6241	6242	6243	6244	624
Year	Individual & Family Services	Community Food and Housing, and Emergency and Other Relief Services	Vocational Rehabilitation Services	Child Day Care Services	Total Social Assistance
1995	\$135,368,797	\$19,357,398	\$170,273,294	\$58,643,976	\$383,643,465
1996	\$140,952,167	\$19,594,619	\$181,696,285	\$57,022,031	\$399,265,101
1997	\$152,680,849	\$20,952,058	\$185,850,623	\$61,591,620	\$421,075,149
1998	\$165,924,781	\$22,636,335	\$205,706,178	\$70,490,263	\$464,757,556
1999	\$181,385,673	\$23,919,937	\$219,290,522	\$71,996,100	\$496,592,231
2000	\$187,255,315	\$25,225,616	\$231,292,134	\$78,901,856	\$522,674,921
2001	\$211,921,450	\$27,120,297	\$240,144,193	\$85,770,221	\$564,956,161
2002	\$225,682,963	\$29,957,565	\$256,825,742	\$87,772,644	\$600,238,913
2003	\$237,694,960	\$29,788,900	\$270,312,551	\$87,718,503	\$625,514,914
2004	\$256,191,391	\$34,854,210	\$272,143,702	\$81,055,456	\$644,244,760
2005	\$252,264,251	\$37,843,446	\$266,266,205	\$74,348,547	\$630,722,449
2006	\$246,414,515	\$36,089,278	\$253,716,200	\$70,762,478	\$606,982,471
2007	\$247,774,748	\$34,065,237	\$251,568,089	\$72,471,272	\$605,879,346
2008	\$244,534,046	\$38,071,430	\$233,809,582	\$73,387,876	\$589,802,934
2009	\$256,451,550	\$39,398,580	\$240,152,574	\$76,241,432	\$612,244,136
2010	\$246,262,573	\$46,150,046	\$225,789,879	\$79,377,002	\$597,579,499
2011	\$217,292,731	\$47,906,159	\$211,008,615	\$72,629,449	\$548,836,954

All payroll data adjusted for inflation and are reported in 2009 constant dollars

Table B.13: Payroll in nonprofit arts, entertainment, and recreation by year and sub-industry

NAICS	711	712	713	71
Year	Performing Arts, Spectator Sports, and Related Industries	Museums, Historical Sites, and Similar Institutions	Amusement, Gambling, & Recreation	Total Arts, Entertainment, and Recreation
1995	\$27,042,817	\$35,361,527	\$63,002,135	\$125,406,479
1996	\$28,055,399	\$36,946,641	\$64,091,099	\$129,093,138
1997	\$29,890,160	\$38,557,055	\$65,724,217	\$134,171,432
1998	\$32,752,839	\$39,869,981	\$68,931,140	\$141,553,959
1999	\$34,754,711	\$42,015,826	\$71,129,796	\$147,900,333
2000	\$38,600,137	\$44,649,789	\$74,501,409	\$157,751,336
2001	\$39,014,325	\$45,361,242	\$75,392,786	\$159,768,353
2002	\$39,748,514	\$46,485,134	\$70,735,629	\$156,969,277
2003	\$39,577,078	\$49,227,992	\$68,919,263	\$157,724,333
2004	\$39,002,548	\$49,941,360	\$66,876,959	\$155,820,867
2005	\$38,304,721	\$50,894,117	\$62,313,206	\$151,512,045
2006	\$35,979,734	\$51,395,531	\$59,432,868	\$146,808,133
2007	\$36,433,427	\$52,050,647	\$58,318,812	\$146,802,886
2008	\$35,686,209	\$54,016,226	\$58,523,858	\$148,226,293
2009	\$35,259,820	\$53,885,305	\$56,418,185	\$145,563,310
2010	\$34,638,605	\$52,690,023	\$52,365,400	\$139,694,028
2011	\$34,806,196	\$51,944,889	\$48,182,989	\$134,934,074

All payroll data adjusted for inflation and are reported in 2009 constant dollars

Table B.14: Payroll in nonprofit membership and related organizations by year and sub-industry

NAICS	8131	8132	8133	8134	8139	813
Year	Religious Organizations	Grantmaking and Giving Services	Social Advocacy Organizations	Civic and Social Organizations	Business, Professional, Labor, Political, and Similar Organizations	Total Membership and Related Organizations
1995	\$16,231,879	\$49,073,136	\$29,032,760	\$183,671,997	\$190,755,084	\$468,764,855
1996	\$17,236,153	\$52,895,347	\$28,924,129	\$184,434,529	\$194,490,697	\$477,980,854
1997	\$18,280,102	\$56,506,443	\$29,251,306	\$189,167,412	\$195,909,074	\$489,114,337
1998	\$19,594,192	\$64,822,337	\$31,519,784	\$198,412,062	\$209,058,941	\$523,407,317
1999	\$21,004,276	\$68,558,649	\$34,737,208	\$204,441,139	\$231,901,795	\$560,643,066
2000	\$25,295,120	\$74,130,598	\$36,560,885	\$209,630,711	\$246,830,819	\$592,448,132
2001	\$26,511,745	\$80,319,003	\$40,792,626	\$214,590,588	\$245,760,090	\$607,974,052
2002	\$27,203,369	\$82,049,172	\$42,486,903	\$216,733,427	\$253,424,534	\$621,897,405
2003	\$28,769,812	\$80,544,335	\$46,905,362	\$215,350,851	\$259,891,486	\$631,461,845
2004	\$28,466,951	\$81,328,350	\$50,706,841	\$215,305,315	\$262,814,802	\$638,622,258
2005	\$27,826,669	\$77,107,332	\$55,123,025	\$208,739,333	\$265,175,821	\$633,972,180
2006	\$28,023,271	\$79,921,045	\$58,325,983	\$206,980,135	\$268,119,248	\$641,369,682
2007	\$28,515,371	\$82,908,699	\$43,160,312	\$205,018,184	\$276,621,469	\$636,224,035
2008	\$27,450,302	\$84,647,331	\$42,737,463	\$201,695,698	\$281,955,858	\$638,486,652
2009	\$23,260,374	\$85,797,713	\$44,301,454	\$199,935,560	\$275,640,296	\$628,935,397
2010	\$26,833,968	\$86,404,644	\$46,592,720	\$193,241,122	\$274,522,721	\$627,595,175
2011	\$27,839,085	\$89,793,369	\$45,551,783	\$191,585,895	\$265,840,443	\$620,610,575

All payroll data adjusted for inflation and are reported in 2009 constant dollars

APPENDIX C: NATIONAL AND STATE TREND COMPARISON

Indiana employment trends reflected national trends at most levels. Comparing our data to that presented in the 2012 national report, *Holding the Fort: Nonprofit Employment During a Decade of Turmoil*,³² reveals telling similarities and differences between state and national level employment patterns through the recession period. The two analyses use the same data sources and methodology to extract data on nonprofit employment, but treat the data somewhat differently.

First, Salamon et al. only include 501(c)(3) public charities in their definition of nonprofit, while our analysis includes all 501(c) tax-exempt entities. At an aggregate (state- and industry-wide) level, charities accounted for 89 percent of all nonprofit employment on average from 1995-2011 in Indiana, though this varies significantly by industry and sub-industry. In this appendix, we compare Indiana charities to national charities, but include some information on Indiana nonprofits as a whole for reference. Equivalent data on total nonprofit employment (including non-charities) at the national level is not reported in the national report.

The second major difference is that the national data are calculated only through the first two quarters of 2010, while we use all four quarters of 2010. However, since the employment data are averaged and usually relatively stable from quarter to quarter, we believe the two quarters of data used nationally are sufficiently accurate to compare with the four quarters in Indiana.

Lastly, the reports differ in their use of North American Industry Classification System (NAICS) and category titles for the nonprofit industries. The national report includes data specific to the professional services (NAICS 54) category, which is not identified separately in our current analysis (but will be part of an upcoming report). Additionally, the national level data uses “Other services” at the industry level (NAICS 81) in order to compare to for-profit data, while we use the sub-industry (NAICS 813), which we refer to as “Membership and related organizations” and where virtually all nonprofits in the NAICS 81 industry are located.³³ Beyond those differences, the two reports employ minor distinctions in category names.

Findings

In comparing the charity and for-profit sectors at a national and state level, we find that the growth patterns are very similar. Indiana’s annual percent change in employment in both the charity and for-profit sectors mirror national trends (Table C.1). Charity employment nationally grew positively every year from 2000 through 2010, while for-profits dropped in employment in both recession periods (2000-2001 and 2007-2009). The years and growth trends are paralleled in Indiana, where charity employment actually grew faster than the national average through the Great Recession.

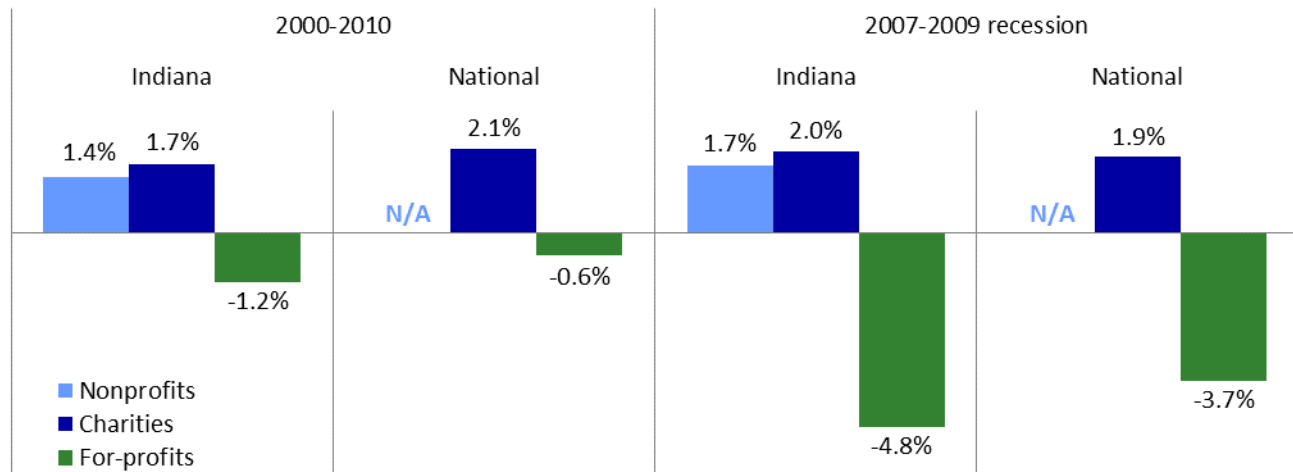
³² Salamon, L., S.W. Sokolowski, and S. Geller. (2012). *Holding the Fort: Nonprofit Employment During a Decade of Turmoil*. Nonprofit Employment Bulletin No. 39. Baltimore: Johns Hopkins University. Available as of October 2013 at: <http://ccss.jhu.edu/publications-findings?did=369>

³³ In 2011, NAICS 813 accounted for 97 percent of nonprofit establishments, 98 percent of nonprofit employees, and 99 percent of nonprofit payroll in NAICS 81.

Table C.1: Annual changes in employment, charities v. nonprofits v. for-profits, 2000-2010 with highlighted recession years

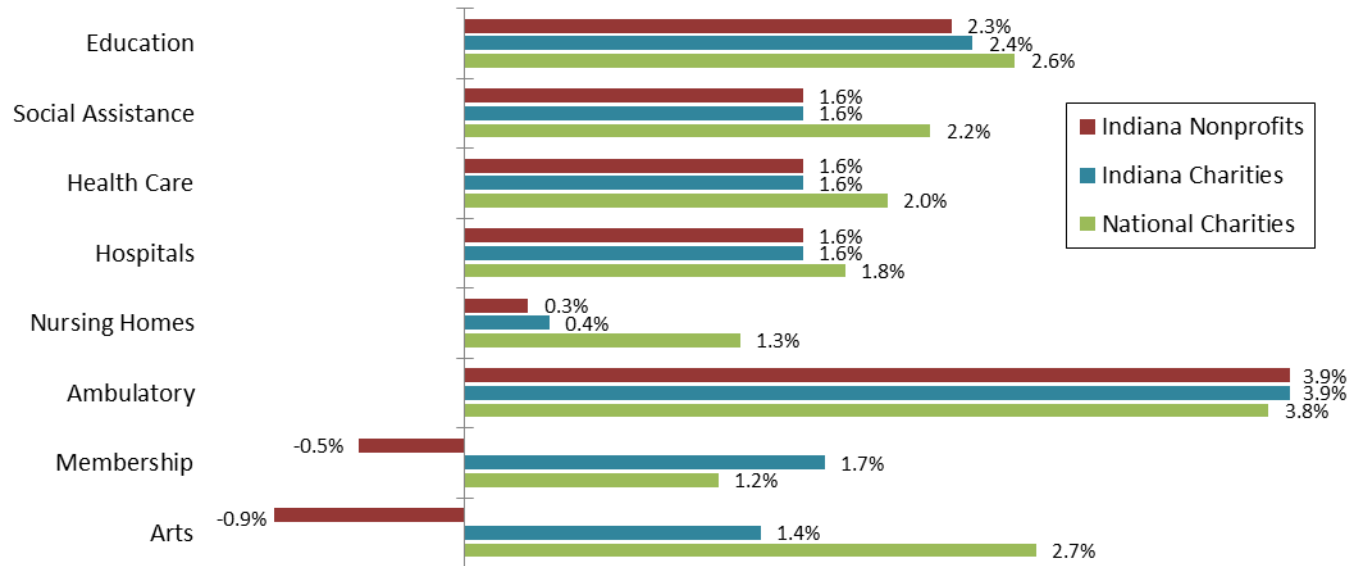
Year	Indiana			National	
	Nonprofits	Charities	For-profits	Charities	For-profits
2000-2001	3.2%	3.7%	-3.1%	3.3%	-1.0%
2001-2002	1.9%	2.3%	-2.0%	2.8%	-1.9%
2002-2003	1.6%	1.9%	-0.9%	1.6%	-0.6%
2003-2004	0.8%	1.0%	1.0%	1.8%	1.3%
2004-2005	1.0%	1.3%	1.1%	1.9%	2.0%
2005-2006	0.4%	0.4%	0.7%	2.2%	1.9%
2006-2007	1.0%	1.2%	0.3%	2.5%	1.0%
2007-2008	1.8%	1.8%	-1.9%	2.6%	-1.1%
2008-2009	1.6%	2.2%	-7.7%	1.2%	-6.2%
2009-2010	0.8%	1.3%	0.4%	0.8%	-0.9%

Looking at the time period as a whole, and then focusing in on the Great Recession, clear patterns emerge. In Indiana and nationally, nonprofit employment grew across both economic cycles (Figure C.1). Over the entire period, employment in Indiana charities grew an average of 1.7 percent per year, somewhat slower than the national average of 2.1 percent. During the Great Recession, however, charities in Indiana expanded employment at a slightly faster rate than the national average (2 percent versus 1.9 percent). The average annual growth of Indiana nonprofit employment was slightly behind that of Indiana charities, but still positive both over the entire time frame and during the Great Recession. The for-profit sector in Indiana took a bigger hit from the recession than the national average with a nearly 5 percent average drop in employment per year. Interestingly, both charity and nonprofit employment in Indiana grew even more during the Great Recession than they did in the “expansion” years prior to the economic downturn, marking the significance of nonprofits in the Indiana economy, especially in a contracted job market.

Figure C.1: Average annual changes in employment during the business cycle, charities v. nonprofits v. for-profits, Indiana and Nation

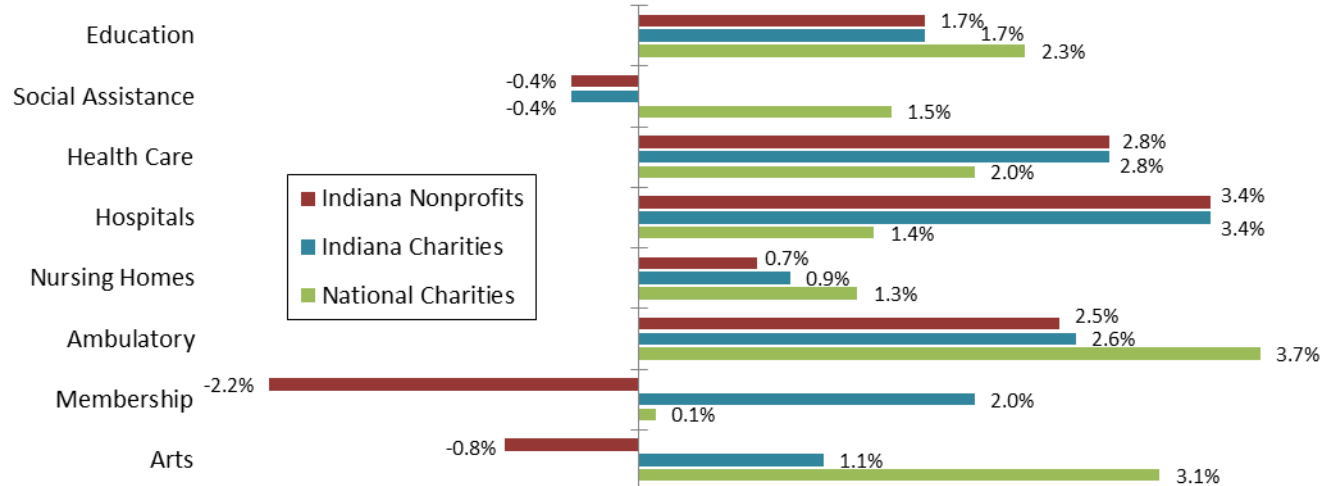
Comparing employment among industries, the strengths and weaknesses of the nonprofit sector in Indiana come through clearly. From 2000 to 2010, Indiana employment trends in the charity sector shadowed those on a national scale in all industries and in health care's three sub-industries. Charity employment growth in nursing homes and arts lagged the most significantly behind national trends. However, Indiana charities outperformed charities at the national level in ambulatory care services and membership. In all industries, Indiana charities fared the same or better than Indiana nonprofits as a whole, reflecting composition differences within the industries; while healthcare nonprofits are mostly charities, membership nonprofits include many registered under a different section of the IRS code (Figure C.2).

Figure C.2: Average annual nonprofit and charity employment change, national v. Indiana, 2000 - 2010



During the recession years of 2007 to 2009, these patterns diverged slightly. Average annual growth in education, social assistance, nursing homes, ambulatory care services, and arts charities remained stronger at the national level than in Indiana, with social assistance in Indiana actually losing employees on average (Figure C.3). Meanwhile, in overall health care (largely driven by hospitals) and membership charities, Indiana growth was stronger than the national average. These differences may reflect different funding streams for these industries at the national and state levels, as well as different social and cultural priorities given to each industry in Indiana. Again, Indiana charities fared the same or better than nonprofits as a whole.

Figure C.3: Average annual nonprofit and charity employment change, national v. Indiana, 2007 - 2009



APPENDIX D: PROJECT PUBLICATIONS AND REPORTS

Over the last several years a number of reports and articles related to the Indiana Nonprofit Sector Project have been published, in addition to papers presented at various colloquiums and conferences. The following citations include project-related reports and papers as of January 2014. Online reports, as well as summaries of all other items are available on the project website: www.indiana.edu/~nonprof. To obtain a complete version of an unpublished paper please contact Kirsten Grønbjerg (kgronbj@indiana.edu, (812) 855-5971).

Indiana Nonprofit Employment Analysis

An analysis, comparing Covered Wages and Employment (QCEW employment) reports with IRS registered nonprofits under all sub-sections of 501(c), used a methodology developed by the Center for Civil Society Studies at The Johns Hopkins University to examine nonprofit employment in the state of Indiana. The analysis includes detailed information by county, region, and type of nonprofit as well as industry and sector comparisons.

Online Statwide Reports

- *Recessions and Indiana's Nonprofit Employment*, by Kirsten A. Grønbjerg and Alexandra Toledo with Deb Seltzer (Bloomington, IN: Indiana University School of Public and Environmental Affairs, February 2014). www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendsrecession.php
- *Indiana Nonprofit Employment: Historical Trends in Health Care 1995-2011*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Weston Merrick, Deb Seltzer, Alexandra Toledo, and Katherine Zilvinskis. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, September 2013). www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendshealthcare.php
- *Indiana Nonprofit Employment: Historical Trends in Arts, Entertainment, and Recreation 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Alexandra Buck, Kristen Dmytryk, Katherine Gagnon, and Weston Merrick. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2012). www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendsartsentertainment.php
- *Indiana Nonprofit Employment: Historical Trends in Social Assistance 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Alexandra Buck, Kristen Dmytryk, Katherine Gagnon, Weston Merrick, and Katherine Novakoski. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, July 2012). www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendsassistance.php
- *Indiana Nonprofit Employment: Historical Trends in Education 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Kristen Dmytryk, Katherine Gagnon, and Katherine Novakoski. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, May, 2012 [Revised June 2012]). <http://www.indiana.edu/~nonprof/results/inemploy/innonprofemploytrendseducation.php>
- *Indiana Nonprofit Employment: 2009 Update*. Nonprofit Employment Report No. 4 by Kirsten A. Grønbjerg, Kellie L. McGiverin-Bohan, Jacob Knight, Katherine Novakoski, and Virginia Simpson with Kristen Dmytryk and Jason Simons. August, 2011. <http://www.indiana.edu/~nonprof/results/inemploy/innonprofemploy09.php>
- *Indiana Nonprofit Employment: 2007 Report*. Nonprofit Employment Report No. 3 by Kirsten A. Grønbjerg, Andrea Lewis and Pauline Campbell. September 2007. <http://www.indiana.edu/~nonprof/results/inemploy/innonprofemploy07.php>

- *Indiana Nonprofit Employment, 2005 Report*. Nonprofit Employment Report No. 2 by Kirsten A. Grønbjerg and Erich T. Eschmann. May 2005.
<http://www.indiana.edu/~nonprof/results/inemploy/innonprofitemploy05.php>
- *Indiana Nonprofit Employment, 2003 Report*. Nonprofit Employment Report No. 1 by Kirsten A. Grønbjerg and Hun Myoung Park. July 2003.
<http://www.indiana.edu/~nonprof/results/inemploy/innonprofitemploy03.php>

Online Regional Reports

- *Evansville Economic Region Nonprofit Employment: 2005 Report*. Nonprofit Employment Series No. 2D by Kirsten Grønbjerg and Kerry Brock. May 2006.
<http://www.indiana.edu/~nonprof/results/inemploy/evansvilleempl05.pdf>
- *Muncie Economic Region Nonprofit Employment: 2005 Report*. Nonprofit Employment Series No. 2C by Kirsten Grønbjerg and Kerry Brock. May 2006.
<http://www.indiana.edu/~nonprof/results/inemploy/muncieempl05.pdf>
- *Northwest Economic Region Nonprofit Employment: 2005 Report*. Nonprofit Employment Series No. 2B by Kirsten Grønbjerg and Kerry Brock. February 2006.
<http://www.indiana.edu/~nonprof/results/inemploy/northwestempl05.pdf>
- *Bloomington Economic Region Nonprofit Employment: 2005 Report*. Nonprofit Employment Series No. 2A by Kirsten Grønbjerg and Erich T. Eschmann with Kerry Brock. January 2006.
www.indiana.edu/~nonprof/results/inemploy/bloomingtonempl05.pdf
- *Bloomington Nonprofit Employment, 2001*. Nonprofit Employment Report No. 1, Supplement A, by Kirsten Grønbjerg and Sharon Kioko. August 2003.
<http://www.indiana.edu/~nonprof/results/inemploy/bloomingtonempl03.pdf>

Online County Reports

- *Allen County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/AllenCountySummary.pdf>
- *Bartholomew County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/BartholomewCountySummary.pdf>
- *Boone County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/BooneCountySummary.pdf>
- *Cass County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/CassCountySummary.pdf>

- *Clark County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/ClarkCountySummary.pdf>
- *Dearborn County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/DearbornCountySummary.pdf>
- *Delaware County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/DelawareCountySummary.pdf>
- *Elkhart County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/ElkhartCountySummary.pdf>
- *Floyd County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/FloydCountySummary.pdf>
- *Grant County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/GrantCountySummary.pdf>
- *Hamilton County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HamiltonCountySummary.pdf>
- *Hancock County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HancockCountySummary.pdf>
- *Hendricks County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HendricksCountySummary.pdf>
- *Howard County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HowardCountySummary.pdf>
- *Johnson County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana

University School of Public and Environmental Affairs, October 2012).

<http://www.indiana.edu/~nonprof/profiles/county/JohnsonCountySummary.pdf>

- *Kosciusko County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/KosciuskoCountySummary.pdf>
- *Lake County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/LakeCountySummary.pdf>
- *LaPorte County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/LaPorteCountySummary.pdf>
- *Madison County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/MadisonCountySummary.pdf>
- *Marion County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/MarionCountySummary.pdf>
- *Monroe County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/MonroeCountySummary.pdf>
- *Morgan County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/MorganCountySummary.pdf>
- *Porter County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/PorterCountySummary.pdf>
- *St. Joseph County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/StJosephCountySummary.pdf>
- *Tippecanoe County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/TippecanoeCountySummary.pdf>

- *Vanderburgh County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/VanderburghCountySummary.pdf>
- *Vigo County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/HamiltonCountySummary.pdf>
- *Warrick County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/WarrickCountySummary.pdf>
- *Wayne County Nonprofit Employment, 1995-2009*, by Kirsten A. Grønbjerg, with Kellie L. McGiverin-Bohan, Lauren Dula, Katherine Gagnon, Weston Merrick, and Deb Oonk. (Bloomington, IN: Indiana University School of Public and Environmental Affairs, October 2012).
<http://www.indiana.edu/~nonprof/profiles/county/WayneCountySummary.pdf>

Local Government Official Survey Analysis

The Indiana Advisory Commission on Intergovernmental Relations (IACIR) periodically collects information on current issues affecting local governments in Indiana and/or services available to Indiana residents. In 2010, the IACIR surveyed nearly 1,150 local government officials, including mayors, county auditors, county commissioners, county and town council members, school board members, and township trustees. Our reports focus on nonprofit-government relations in Indiana.

Conference Papers

- “Local Officials’ Support for PILOTs/SILOTs: Nonprofit Engagement, Economic Stress, and Politics” by Kellie McGiverin-Bohan, Lauren Dula, Kirsten Grønbjerg, and Rachel L. Miller. Paper presented at the ARNOVA Annual Conference, Hartford, CT, November, 21-23, 2013.

Online Reports

- *Indiana Government Officials and Nonprofit Property Taxes* by Kirsten Grønbjerg and Kellie McGiverin-Bohan with Lauren Dula, Weston Merrick, Deb Oonk, and Katherine Zilvinskis. Bloomington, Indiana, School of Public and Environmental Affairs, Spring 2013.
<http://www.indiana.edu/~nonprof/results/specialsurveys/2010PILOTSILOT.pdf>
- *Indiana Government Officials and Local 2-1-1 Services* by Kirsten Grønbjerg and Kellie McGiverin-Bohan with Lauren Dula, Weston Merrick, Deb Oonk, and Katherine Zilvinskis. Bloomington, Indiana, School of Public and Environmental Affairs, Spring 2013.
<http://www.indiana.edu/~nonprof/results/specialsurveys/211FinalReport.pdf>

Indiana Nonprofit Capacity Assessment Analysis

This survey is designed to develop a better understanding of capacity building and technical assistance needs among Indiana nonprofits. For Phase I, the Indiana University School of Public and Environmental Affairs (SPEA) was commissioned by the Indiana Grantmakers Alliance (IGA) in collaboration with the Indiana University Center on Philanthropy and Lumina Foundation for Social Assistance to conduct a survey of Indiana grantees of Lumina Foundation for Social Assistance and/or associated members of IGA. A total of 91 charities completed the Nonprofit Capacity Survey, which asks responding organizations to identify their

most significant needs in each of seven broad areas of capacity building area and the best ways to address them. For Phase II, SPEA was commissioned by the Indiana Arts Commission (IAC) in to conduct a survey of arts and culture grant applicants to the IAC or its regional partners. A total of 385 organizations completed the survey.

Published Articles and Conference Papers

- "Do Organizational Characteristics and Activities Influence Organizational Capacities: An Analysis of Indiana's Nonprofit Sector," by Li Chuan Liu and Kirsten A. Grønbjerg. Paper presented at the ARNOVA Annual Conference, Philadelphia, November, 19-22, 2008.
- "Where the Shoe Hurts: Capacity Challenges among Arts and Culture Nonprofits" by Kirsten A. Grønbjerg and Kellie McGiverin-Bohan. Paper presented at the ARNOVA Annual Conference, Toronto, November, 17-29, 2011.

Online Statewide Reports

- *Nonprofit Capacity Assessment: Indiana's Arts and Culture Organizations, Final Report 2010*, Nonprofit Capacity Assessment Survey Series, Report #3, Final Report. Kirsten A. Grønbjerg and Kellie McGiverin-Bohan with Jenna Cluver, Suzzy Mangas, and Jessica Wechter. Online report. Indiana Nonprofit Capacity Survey Series, Report #3. June 2010.
<http://www.indiana.edu/~nonprof/results/npcapacity/artsculturecapacityfinal.php>
- *Nonprofit Capacity Assessment: Indiana's Arts and Culture Organizations, 2009*, Nonprofit Capacity Assessment Survey Series, Report #2, Preliminary Report. Kirsten A. Grønbjerg and Kellie McGiverin-Bohan with Jenna Cluver, Suzzy Mangas, and Jessica Wechter. Online report. Indiana Nonprofit Capacity Survey Series, Report #2. March 2009.
<http://www.indiana.edu/~nonprof/results/npcapacity/charitycapacityassessment.pdf>
- *Nonprofit Capacity Assessment: Indiana Charities, 2007*, by Kirsten A. Grønbjerg and Laney Cheney, with the assistance of Scott Leadingham and Helen Liu. Online report. Indiana Nonprofit Capacity Survey Series, Report #1. May 2007
<http://www.indiana.edu/~nonprof/results/npcapacity/charitycapacityassessment.pdf>

2002 Indiana Nonprofit Survey Analysis

This survey of 2,206 Indiana nonprofits, completed in spring and early summer of 2002, covered congregations, other charities, advocacy nonprofits, and mutual benefit associations. It used a stratified random sample drawn from our comprehensive Indiana nonprofit database and structured so as to allow for comparisons among (1) different nonprofit source listings (including those identified through the personal affiliation survey) and (2) twelve selected communities around the state. The survey included questions about basic organizational characteristics, programs and target populations, finances and human resources, management tools and challenges, advocacy activities, affiliations, and involvement in networking and collaboration. An almost identical instrument was used to survey Illinois congregations, charities and advocacy nonprofits for the Donors Forum of Chicago (report available Online at www.donorsforum.org, December, 2003).

Online Statewide Reports

- *Indiana Nonprofits: A Portrait of Religious Nonprofits and Secular Charities*, by Kirsten A. Grønbjerg, Patricia Borntrager Tennen. Online report. Survey Report #7. June 2006.
<http://www.indiana.edu/~nonprof/results/npsurvey/insfaithbased.php>

- *Indiana Nonprofits: A Profile of Membership Organizations*, by Kirsten A. Grønbjerg and Patricia Borntrager Tennen. Online report. Survey Report #6. September 2005.
www.indiana.edu/~nonprof/results/npsurvey/insmember.php
- *Indiana Nonprofits: Affiliation, Collaboration, and Competition*, by Kirsten A. Grønbjerg and Curtis Child. Online report. Survey Report #5. November 2004.
www.indiana.edu/~nonprof/results/npsurvey/insaffil.php
- *Indiana Nonprofits: Managing Financial and Human Resources*, by Kirsten A. Grønbjerg and Richard M. Clerkin. Online report. Survey Report #4. August 2004.
www.indiana.edu/~nonprof/results/npsurvey/insman.php
- *Indiana Nonprofits: Impact of Community and Policy Changes*, by Kirsten A. Grønbjerg and Curtis Child. Online report. Survey Report #3. June 2004.
www.indiana.edu/~nonprof/results/npsurvey/inscom.php
- *The Indiana Nonprofit Sector: A Profile*, by Kirsten A. Grønbjerg and Linda Allen. Online report. Survey Report #2. January 2004.
www.indiana.edu/~nonprof/results/npsurvey/insprofile.php
- *The Indianapolis Nonprofit Sector: Management Capacities and Challenges*, by Kirsten A. Grønbjerg and Richard Clerkin. Online report. Preliminary Survey Report #1. February 2003.
www.indiana.edu/~nonprof/results/npsurvey/indymanag.php

Online Regional Reports

- *Scott Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #12, by Kirsten A. Grønbjerg, Abigail Powell and Patricia Borntrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscomscott.pdf
- *Miami Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #11, by Kirsten A. Grønbjerg, Kerry S. Brock and Patricia Borntrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscommiami.pdf
- *Dubois Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #10, by Kirsten A. Grønbjerg, Abigail Powell and Patricia Borntrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscomdubois.pdf
- *Cass Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #9, by Kirsten A. Grønbjerg, Andrea Lewis and Patricia Borntrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscomcass.pdf
- *Bartholomew Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #8, by Kirsten A. Grønbjerg, Kerry S. Brock and Patricia Borntrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
www.indiana.edu/~nonprof/results/npsurvey/inscombartholomew.pdf
- *South Bend Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #7, by Kirsten A. Grønbjerg, Kerry S. Brock and Patricia Borntrager Tennen. Bloomington, IN: Indiana University

School of Public and Environmental Affairs, November 2006.

www.indiana.edu/~nonprof/results/npsurvey/inscomsouthbend.pdf

- *Fort Wayne Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #6, by Kirsten A. Grønbjerg, Abigail Powell, Andrea Lewis and Patricia Borntrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
<http://www.indiana.edu/~nonprof/results/npsurvey/inscomfortwayne.pdf>
- *Indianapolis Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #5, by Kirsten A. Grønbjerg and Patricia Borntrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, November 2006.
<http://www.indiana.edu/~nonprof/results/npsurvey/inscomindianapolis.pdf>
- *Evansville Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #4, by Kirsten A. Grønbjerg, Curtis Child and Patricia Borntrager Tennen (Bloomington, IN: Indiana University School of Public and Environmental Affairs, June 2006 (revised November 2006).
<http://www.indiana.edu/~nonprof/results/npsurvey/inscomevansville.pdf>
- *Muncie Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #3, by Kirsten A. Grønbjerg and Patricia Borntrager Tennen. Bloomington, IN: Indiana University School of Public and Environmental Affairs, June 2006.
<http://www.indiana.edu/~nonprof/results/npsurvey/inscommuncie.pdf>
- *Northwest Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #2, by Kirsten A. Grønbjerg and Patricia Borntrager Tennen (Bloomington, IN: Indiana University School of Public and Environmental Affairs, February, 2006).
<http://www.indiana.edu/~nonprof/results/npsurvey/inscomnorthwest.pdf>
- *Bloomington Nonprofits: Scope and Dimensions*. Nonprofit Survey Series, Community Report #1, by Kirsten A. Grønbjerg and Curtis Child, Patricia Borntrager Tennen (Bloomington, IN: Indiana University School of Public and Environmental Affairs, December, 2005).
<http://www.indiana.edu/~nonprof/results/npsurvey/inscombloomington.pdf>

Journal Articles and Book Chapters

- "Infrastructure and Activities: Relating IT to the Work of Nonprofit Organizations," by Richard Clerkin and Kirsten A. Grønbjerg. Pp. 3-20 in *Nonprofits and Technology*, edited by Michael Cortés & Kevin Rafter. Chicago: Lyceum Books. 2007.
- "Nonprofit Advocacy Organizations: Their Characteristics and Activities," by Curtis Child and Kirsten A. Grønbjerg. *Social Science Quarterly* 88 (1, 2007) 259-81.
- "The Capacities and Challenges of Faith-Based Human Service Organizations," by Richard Clerkin and Kirsten Grønbjerg. *Public Administration Review* 67 (1, 2007): 115-126.
- "Nonprofits in Context: Assessing the Regional-level Correlates of Nonprofit Capacity Resources," by Curtis D. Child, Kirsten A. Grønbjerg, and Hun Myoung Park. Paper presented at the annual meetings of ARNOVA, Chicago, IL, November 16-18, 2006.
- "Researching Collaborative Structures and/or Their Outcomes: Challenges of Measurement and Methodology." Paper presented at the annual meetings of the Academy of Management, Atlanta, GA, August 14-16, 2006.

- "Nonprofit Networks and Collaborations: Incidence, Scope and Outcomes," by Kirsten Grønberg and Curtis Child. Paper presented at the annual meetings of ARNOVA, Washington, D.C., November 17-19, 2005.
- "A Portrait of Membership Associations: The Case of Indiana," by Kirsten Grønberg and Patricia Borntrager Tennen. Paper presented at the annual meetings of ARNOVA, Washington, D.C., November 17-19, 2005.
- "Examining the Landscape of Indiana's Nonprofit Sector: Does What you Know Depend on Where you Look?" by Kirsten A. Grønberg and Richard M. Clerkin. *Nonprofit and Voluntary Sector Quarterly* 34 (June 2005, No. 2): 232-59.
- "The Role of Congregations in Delivering Human Services" by Richard M. Clerkin and Kirsten Grønberg. Paper presented at the Independent Sector Spring Research Forum, Washington, D.C., March 6-7, 2003.

Nonprofit Trust Survey Analysis

We completed a survey of 536 Indiana residents in October 2008, to assess whether they trust nonprofits and charities in their communities more or less than they trust the state government in Indianapolis, local government, the federal government, and businesses and corporations in their community. We also asked respondents about their political orientations and about a broad range of socio-demographic characteristics.

Online Report

- *Are Nonprofits Trustworthy?* by Kirsten Grønberg. Bloomington, Indiana, School of Public and Environmental Affairs, February 11, 2009.
<http://www.indiana.edu/~nonprof/results/trustsurvey/trustsurvey2008.pdf>

Personal Affiliation Survey Analysis

We completed a survey of 526 Indiana residents in May 2001, designed to make it possible to evaluate the utility of an alternative approach to sampling Indiana nonprofits (as compared to drawing a sample from a comprehensive nonprofit database). The survey probed for the respondents' personal affiliations with Indiana nonprofits as employees, worshippers, volunteers, or participants in association meetings or events during the previous 12 months. We recorded the names and addresses of the church the respondent had attended most recently, of up to two nonprofit employers, up to five nonprofits for which the respondent had volunteered, and up to five nonprofit associations.

Journal Articles and Conference Presentations

- "The Role of Religious Networks and Other Factors in Different Types of Volunteer Work" by Kirsten Grønberg and Brent Never. *Nonprofit Management and Leadership* 14 (Winter 2004, No. 3):263-90.
- "Individual Engagement with Nonprofits: Explaining Participation in Association Meetings and Events" by Kirsten Grønberg. Paper presented at the ARNOVA Meetings, Montreal, Canada, November, 14-16, 2002.
- "Volunteering for Nonprofits: The Role of Religious Engagement" by Kirsten Grønberg and Brent Never. Paper presented at the Association for the Study of Religion. Chicago, August 14-16, 2002.

Indiana Nonprofit Composition/Database Analysis

Our most recent efforts examine the consequences for Indiana tax-exempt organizations of new federal reporting requirements mandated under the Pension Protection Act of 2006. As of June 2011, 6,152 Indiana nonprofits have lost their exempt status because they failed to meet the new reporting requirements. Earlier, we developed a comprehensive database of 59,400 Indiana nonprofits of all types (congregations, other charities, advocacy nonprofits, and mutual benefit associations) using a unique methodology that combines a variety of data sources, most notably the IRS listing of tax-exempt entities, the Indiana Secretary of State's listing of incorporated nonprofits, and the yellow page listing of congregations. We supplemented these listings with a variety of local listings in eleven communities across the state and with nonprofits identified through a survey of Indiana residents about their personal affiliations with nonprofits. The database is available in a searchable format through a link at <http://www.indiana.edu/~nonprof/>.

Online Report

- *IRS Exempt Status Initiative: Indiana Nonprofits and Compliance with the Pension Protection Act of 2006* by Kirsten A. Grønbjerg, Kellie McGiverin-Bohan, Kristen Dmytryk, and Jason Simons,. Bloomington, Indiana: School of Public and Environmental Affairs, July 1, 2011.
www.indiana.edu/~nonprof/results/database/IRSRevocation.php

Journal Articles and Conference Presentations

- "Incorporated but not IRS-Registered: Exploring the (Dark) Grey Fringes of the Nonprofit Universe" by Kirsten A. Grønbjerg, Helen Liu and Thomas Pollak. *Nonprofit and Voluntary Sector Quarterly* 39 (No. 5, October, 2010): 925-45; first published online, August 10, 2009. Revised version of paper presented at Academy of Management Annual Conference, Anaheim, CA., August 10-13, 2008 and the Fifth Annual West Coast Nonprofit Data Conference, Phoenix, AZ, April 4-5, 2008.
- "Burrowing Into the Grey Matter of the Nonprofit Universe: Changing Patterns of IRS Registration and State Incorporation, 2001-2005" by Kirsten A. Grønbjerg, Helen Liu, Thomas Pollak and Ginger Elliott-Teague. Revised version of paper presented at the Association of Research on Nonprofit Organizations and Voluntary Action, Atlanta, GA, November 15-17, 2007.
- "Evaluating Nonprofit Databases." *American Behavioral Scientist* 45 (July, 2002, No. 10): 1741-77. Resources for Scholarship in the Nonprofit Sector: Studies in the Political Economy of Information, Part I: Data on Nonprofit Industries.
- "Community Variations in the Size and Scope of the Nonprofit Sector: Theory and Preliminary Findings" by Kirsten A. Grønbjerg & Laurie Paarlberg. *Nonprofit and Voluntary Sector Quarterly* 30 (No. 4, December, 2001) 684-706.



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